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INTEREST IN USING E-FILING: ANTECEDENTS AND CONSEQUENCES ON PERSONAL TAXPAYER COMPLIANCE (Study at KPP Pratama West Semarang)

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ABSTRACT

The purpose of this study was to determine the effect of perceive usefulness, perceived ease of use, perceived security and confidentiality on the interest of taxpayers in the use of e-filing and individual taxpayer's compliance. The population used in this study were individual taxpayers registered at the West Semarang KPP Pratama in 2022 as many as 43.948 individual taxpayers. The number of samples in this study were 110 individual taxpayers. The research method uses multiple linear regression. The results of the analysis show that perception of usefulness influence the interest of taxpayers in the use of e-filing. Perception of ease of use influence the interest of taxpayers in the use of e-filing. Perception of security and confidentiality influence the interest of taxpayers in the use of e-filing. The interest of taxpayers in the use of e-filing influence individual taxpayer compliance.

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1. INTRODUCTION

Indonesia is one of the countries that continues to make development efforts in various fields. Development is basically a continuous renewal to achieve a more stable state. Development occurs through a series of investments that can be achieved with a large amount of money (Mulyati & Ismanto, 2021). One of the fields that is developing and continues to experience modern technological developments is the economic field which can be seen from the perspective of financing economics, namely taxation (Asih et al., 2019). Based on Law Number 28 the Year 2007 article 1 paragraph 1, tax is a mandatory contribution to the state by individuals or entities required by law, without direct reward, for state purposes for the greatest prosperity of the people, which means that taxes are used from the people and for the people.

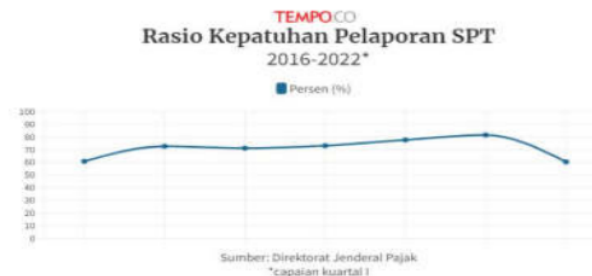


Figure 1. Tax Return Reporting Compliance Ratio (2016-2022)

Source : <https://data.tempo.co/data/1387/rasio-kepatuhan-pelaporan-spt-tahun-ini-dekati-capaian-tahun-lalu>

The government's efforts to increase tax revenue through the performance of the Directorate General of Taxes cannot be separated from cooperation with the community. Tax compliance in Indonesia is considered low even though state revenue will increase if the public is obedient in carrying out their tax obligations (Darmayasa et al., 2020). As of March 31, 2022, mentioned by the Director of Counseling, Services, and Public Relations of the Directorate General of Taxes of the Ministry of Finance, Neilmaldrin Noor, 11.46 million or 23% of the total number of taxpayers in Indonesia of 49.82 million tax returns have been reported. The figure was dominated by 11.16 million or 97.4% of individual taxpayer's tax returns. In

Figure 1, in 2016, the SPT reporting compliance ratio was at 60%, then increased to 72% in 2017 and slightly decreased in 2018 at 70%. In 2019-2021, tax return reporting compliance experienced a significant increase, but fell to 60% in 2022.

Government efforts to improve taxpayer's compliance are carried out by implementing the use of a self-assessment system. The self-assessment tax system is a system in which taxpayers calculate and assess their own taxes, while the taxation apparatus only fosters, guides, and supervises the implementation of tax obligations of taxpayers (Jamalallail & Indarti, 2022). The successful implementation of the self-assessment system requires the ability, honesty, efficiency and willingness to calculate the tax owed by taxpayers properly and correctly (Maryani, 2019).

The government through the Directorate General of Taxes developed an information technology-based tax collection system to increase taxpayer's compliance in tax return reporting, so that the Directorate General of Taxes officially announced that tax payments or deposits could be made with an electronic payment system, namely e-filing on January 24, 2005 through decision Number KEP-88/PJ/2004 on May 14, 2004 (Yuli Astuti, Amalia; Al Ayubi, 2022).

E-filing as an electronic payment system, in addition to making it easier for taxpayers to fill out tax returns, also minimizes the use of paper because filling out tax returns through e-filing is done online, reducing the cost and time burden in reporting tax returns accurately and quickly (Mangoting, 2020). The use of e-filing and manual in reporting SPT is very different even though both use the official form format from the Directorate General of Taxes (Putra et al., 2020).



Figure 2. Performance of Annual Income Tax Return Submission

Source : <https://news.ddtc.co.id/mayoritas-wajib-pajak-lapor-spt-pakai-e-filing-begini-perinciannya-37609>

However the e-filing system make it easier for taxpayers to carry out tax obligations and improve the quality of government services to the community, but taxpayer participation is still low in using e-filing as shown in Figure 2. The tax returns submitted by individual taxpayers in 2022 were 6,201,341 down from 6,400,785 in 2021, with a total of 17,350,394 individual taxpayers. This proves that the number of taxpayers using the e-filing system is still low compared to the number of registered taxpayers (Syah & Widiyanto, 2018). The low use of e-filing is due to the lack of socialization from the government and public are not yet accustomed to using new technology systems (Mei et al., 2022).

Public assessment of the e-filing system raises various perceptions and behaviors for the community. The behavior discussed in this study is the interest in using e-filing for taxpayers to report their tax obligations. Several factors that can influence taxpayers' interest in using e-filing in this study are perceived usefulness, perceived convenience, and perceived security and confidentiality.

The technology acceptance model (TAM) put forward by Davis (1989), states that perceived usefulness is the belief that using the technology will improve the performance of its users, so that the more useful the system used, the more satisfied its users will be. The e-filing system must increase and improve tax-related performance so that it will encourage satisfaction with taxpayers (Mei et al., 2022). Research by Sugiartana & Handayani (2021) and Yefni et al. (2018), shows that perceived usefulness has a positive and significant effect on interest in using e-filing. This is not in line with the results of research by Darmayanti & Rustiyaningsih (2019) and Syah & Widiyanto (2018) which state that perceived usefulness has no effect on interest in using e-filing.

Perceived convenience is a control variable in the theory of planned behavior (TPB) that affects taxpayers' interest in using e-filing (Putra et al., 2020). Ease means that there is no need for hard effort in

using technology (Hasari, 2019; Widiastutik & Oktaviani, 2020). According to TPB, convenience is also influenced by the limitations and knowledge of users on the system they use. Users who find it easy to use technology will decide to continue using the technology. Taxpayers who find it easy to use the e-filing system will increase the use of e-filing. The results of Widiastutik & Oktaviani (2020) and Wibowo & Ciptaningsih (2022) research show that perceived convenience has a positive and significant effect on interest in using e-filing. This contradicts the research of Ghani & Kusumowati (2020) which states that perceived convenience has no effect on interest in using e-filing.

In addition to perceived usefulness and perceived convenience based on TAM and TPB theories, researchers add perceptions of security and confidentiality to taxpayers' interest in using e-filing. System users will use the system continuously if the information system used is safe and confidential. Taxpayers will feel safe if the data they report on e-filing can only be accessed by the parties concerned because the data contains personal data and is confidential so that not all parties can freely access it. The results of research by Putra et al., 2020 show that perceived security and confidentiality have a positive and significant effect on interest in using e-filing. This is not in line with the results of research by Yuli Astuti, Amalia; Al Ayubi (2022) which states that perceived security and confidentiality have no effect on interest in using e-filing.

According to the description of the research above, this study re-examines the effect of usability, convenience, and security and confidentiality on taxpayer interest in using e-filing on registered individual taxpayer at KPP Pratama West Semarang. In contrast to previous research, this study also examines the impact of using e-filing on taxpayer compliance. This research is expected to provide a theoretical description to individual taxpayer to interest in using e-filing and the impact on compliance by using usability, convenience, also security and confidentiality as independent variabels. Beside that, this research can help the tax office to provide more adequate facilities so individual taxpayers can easily access the e-filing system, such as by conducting regular and equitable outreach to taxpayers.

2. METHODS

The Effect of Perceived Usefulness on Individual Taxpayer Interest in Using E-filing

Based on TAM theory, the more perceived benefits obtained from the system, the more often individuals use the system. Likewise with e-filing, the higher the usefulness of the e-filing system, the higher the interest of individual taxpayers in using e-filing (Kasriana & Indrasari, 2020). This logic is supported by research conducted by Ghani & Kusumowati (2020), Sugiartana & Handayani (2021), and Mei et al. (2022), stating that perceived usefulness has a positive and significant effect on taxpayer interest in using e-filing. Kasriana & Indrasari rsearch (2020) also states that perceived usefulness has a positive and significant effect on the use of e-filing. Based on the logic of thought and empirical findings above, the following hypothesis is formulated.

H1 = Perceived usefulness has a positive effect on taxpayer interest in using e-filing

The Effect of Perceived Ease on Individual Taxpayer Interest in Using E-filing

Based on TAM theory, convenience is one of the important variables. According to Kasriana & Indrasari (2020), convenience depends on the availability of internet media and the broad insight of the individual himself regarding the internet. E-filing uses internet media to access it. The ease of e-filing can also be seen from the ease of time for individual taxpayers to fill in because e-filing can be filled in at any time. Individual taxpayers who find it easy to use and understand the e-filing system will affect their interest in using e-filing. Darmayanti & Rustiyaningsih (2019) and Yuli Astuti, Amalia; Al Ayubi (2022) prove that perceived convenience has a positive and significant effect on interest in using e-filing. Research by Widiastutik & Oktaviani (2020) also states that perceived convenience has a positive and significant effect on the intensity of using e-filing so that the following hypothesis is found.

H2 = Perceived convenience has a positive effect on taxpayer interest in using e-filing

The Effect of Perceived Security and Confidentiality on Individual Taxpayer Interest in Using E-filing

According to the task technology fit (TTF) theory, improving one's performance is supported by the technological features he uses. In line with TTF theory, the e-filing system has guaranteed security and confidentiality, so users do not need to worry about filling in personal data on the e-filing system and can use the e-filing system continuously (Darmayanti & Rustiyaningsih, 2019). Penelitian Bahri & Listiorini (2019) and Putra et al. (2020) state that perceived security and confidentiality have a positive and significant effect on taxpayer interest in using e-filing. Chairani dan Farina (2021) also states that perceived

security and confidentiality have a positive and significant effect on the use of e-filing. Based on the logic and explanation above, the following hypothesis is found.

H3 = Perceptions of security and confidentiality have a positive effect on taxpayer interest in using e-filing.

The Effect of Interest in Using E-filing on Taxpayer Compliance

A person's interest in doing or not doing something is driven by three factors, namely, behavioral beliefs, normative beliefs, and beliefs that actions can be taken (control beliefs) (Ajzen & Fishbein 1980; Widiastutik & Oktaviani, 2020). TPB considers that a person's behavior in doing something is influenced by the beliefs of the individual himself. Individual taxpayer perceptions of the use of e-filing affect individual taxpayer's compliance in reporting their taxes. Tax compliance has an understanding of the compliance climate and awareness of tax compliance, which is evident in situations where taxpayers try to understand all the provisions of tax laws and regulations (Avianto et al., 2016; Mulyati & Ismanto, 2021). Darmayasa et al. (2020) proves that the use of e-filing has a positive and significant effect on compliance. The higher the application of e-filing usage, the higher the tendency of WP compliance. The results of Mulyati & Ismanto's research (2021) also state that the application of e-filing has a positive and significant effect on taxpayer's compliance. Based on the description of the thinking and empirical findings above, the following hypothesis is found.

H4 = The use of e-filing has a positive effect on taxpayer compliance

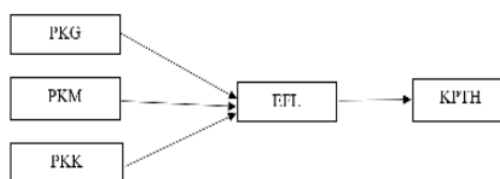


Figure 3. Research Method

Description:

PKG = Perceived usefulness

PKM = Perceived ease of use

PKK = Perceived security and confidentiality

EFL = Taxpayer interest in using e-filing

KPTH = Taxpayer's compliance

Operational Definition and Measurement of Variables

Table 1. Operational Definition and Measurement of Variables

Variable	Definition	Indicator	Measurement	Reference
Usability	The magnitude of the benefits generated by a technology system for its users	<ul style="list-style-type: none"> - The use of e-filing can speed up tax reporting - The use of e-filing can increase the effectiveness of tax reporting - The use of e-filing can simplify the tax reporting process - Filling out e-filing can be done anytime and anywhere 	Likert scale with 5 points	(Chairani and Farina, 2021; Darmayanti & Rustiyaningsih, 2019)
Convenience	The amount of trust an individual has in the technology that it can be used and is easy to understand.	<ul style="list-style-type: none"> - Easy to use e-filing - Easy to adapt to e-filing - The display of the e-filing system is clear and easy to understand - Overall e-filing is easy to use 	Likert scale with 5 points	(Chairani dan Farina, 2021; Darmayanti & Rustiyaningsih, 2019)

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Security & Confidentiality	How strong are the security and confidentiality features of technology tools to maintain data security and confidentiality	<ul style="list-style-type: none"> - The data storage system in e-filing can guarantee data confidentiality - Utilization of tax reporting services using e-filing can provide a high level of assurance - <i>E-filing can maintain confidentiality</i> - No need to worry about e-filing security issues 	Likert scale with 5 points	(Chairani dan Farina, 2021; Darmayanti & Rustiyaningsih, 2019)
Interest in Using E-filing	A person's interest in something that encourages a person to prefer it over other things.	<ul style="list-style-type: none"> - Intend to continue using e-filing in tax reporting - Intend to learn and understand the use of e-filing - Will recommend to my friends/family/relatives to use e-filing in their tax reporting. 	Likert scale with 5 points	(Chairani and Farina, 2021; Darmayanti & Rustiyaningsih, 2019)
Compliance	Tax compliance has an understanding of the compliance climate and tax compliance awareness	<ul style="list-style-type: none"> - Timeliness aspect - WP income aspect - Law enforcement aspect: payment of tax arrears determined based on Tax Assessment Letter (SKP) before due date - Payment aspect 	Likert scale with 5 points	(Mulyati & Ismanto, 2021)

Data Type and Collection

The population in this study is individual taxpayer using e-filing and registered at KPP Pratama West Semarang in 2022 as many as 43,948 individual taxpayers. The number of samples needed is calculated using the slovin formula with an error rate of 10%. Calculation of the slovin formula with alpha 10% or 0.1. The number of samples is 100 respondents, but researcher distributes more questionnaires, namely 110 questionnaires and all of them can be processed so that the research has a total sample of 110 respondents. The sampling method uses purposive sampling method, namely the researcher determines the sample with a specific purpose as previously described.

The type of data in this study is quantitative data. Quantitative data is numerical data or numbers. Quantitative data in this study uses numbers on a Likert scale of 1-5. The data source in this research is primary data. The primary data used in this study were obtained using questionnaires distributed to registered individual taxpayers at KPP Pratama West Semarang.

Data Analysis Technique

The data analysis technique in this study consists of data quality test, classical assumption test, model test, t test, and multiple linear regression analysis, namely by testing the effect of independent and dependent variables as described above. The tool for processing data using IBM SPSS Statistics 25. The formula used in multiple linear regression analysis in this study is as follows:

$$EFL = a + b_1 PKG + b_2 PKM + b_3 PKK + e \quad (1)$$

$$KPTH = a + b_1 EFL \quad (2)$$

Description:

EFL = Taxpayer interest in using e-filing

KPTH = Taxpayer's compliance

PKG = Usability

PKM = Convenience

PKK = Security and confidentiality

b₁ = Usability coefficient

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- b₂ = Convenience coefficient
b₃ = Security and confidentiality coefficient
a = Constant
e = Error

3. RESULT AND DISCUSSION

Table 2: Demographic Data of Respondents

No.	Description	Total	percentage (%)
Gender			
1.	Male	25	22,7%
2.	Female	85	77,3%
	Total	110	100%
Age			
1.	21-30 years	51	46.4%
2.	31-40 years	25	22,7%
3.	41-50 years	25	22,7%
4.	51-60 years	9	8,2%
	Total	110	100%
Education			
1.	ELEMENTARY SCHOOL	2	1,8%
2.	JUNIOR HIGH SCHOOL	3	2,7%
3.	SENIOR HIGH SCHOOL	28	25,5%
4.	VOCATIONAL HIGH SCHOOL	21	19,1%
5.	D3	26	23,6%
6.	S1	28	25,5%
7.	Academy/Postgraduate	2	1,8%
	Total	110	100%
Jobs			
1.	Private	64	58,2%
2.	Admin	12	10,9%
3.	PNS	2	1,8%
4.	Consultant	1	0,9%
5.	Nurse	11	10%
6.	Doctor	2	1,8%
7.	Laborer	3	2,7%
8.	Trader	1	0,9%
9.	Self-employed	5	4,5%
10.	State-Owned Enterprise (SOE)	1	0,9%
11.	Pharmacist	5	4,5%
12.	Teacher	1	0,9%
13.	Marketing	2	1,8%
	Total	110	100%

Source: Processed primary data, 2023

Based on Table 2, it can be seen that the gender of individual taxpayers in West Semarang who use e-filing is 85 female respondents (77.3%) and 25 male respondents (22.7%). This indicates that most taxpayers who use e-filing in West Semarang are female. Respondents aged 21-30 years were 51 people (46.4%), those aged 31-40 years were 25 people (22.7%), those aged 41-50 years were 25 people (22.7%), and those aged 51-60 years were 9 people (8.2%). This shows that individual taxpayers who use e-filing in West Semarang are dominated by respondents aged 21-30 years.

Respondents who have elementary school are 2 people (1.8%), who have junior high school are 3 people (2.7%), who have senior high school are 28 people (25.5%), who have vocational education are 21 people (19.1%), who have D3 education are 26 people (23.6%), who have S1 education are 28 people (25.5%), and who have academy/postgraduate education are 2 people (1.8%). This shows that individual taxpayers who use e-filing in West Semarang are dominated by respondents who have senior high school

and S1 education. Respondents who have private jobs are 64 people (58.2%), who have admin jobs are 12 people (10.9%), who have civil servant jobs are 2 people (1.8%), who have consultant jobs are 1 person (0.9%), who have nurse jobs are 11 people (10%), who have doctor jobs are 2 people (1.8%), who have labor jobs are 3 people (2, 7), who has a trader job as many as 1 person (0.9%), who has a self-employed job as many as 5 people (4.5%), who has a State-Owned Enterprise (SOE) job as many as 1 person (0.9%), who has a pharmacist job as many as 5 people (4.5%), who has a teaching job as many as 1 person (0.9%), and who has a marketing job as many as 2 people (1.8%). This shows that individual taxpayers who use e-filing in West Semarang are dominated by respondents who have private jobs.

Descriptive Statistics

Table 3. Descriptive Statistics

Variabel	N	Minimum	Maximum	Mean
PKG	110	13	20	17,16
PKM	110	10	20	15,88
PKK	110	8	20	16,02
EFL	110	9	15	12,35
KPTH	110	11	20	16,25

Based on Table 3, it is known that the usability variable has a minimum value or the smallest value of 13, a maximum value or the largest value of 20, and an average value of 17.16. The convenience variable has a minimum value or the smallest value of 10, a maximum value or the largest value of 20, and an average value of 15.88. The security and confidentiality variable has a minimum value or the smallest value of 8, a maximum value or the largest value of 20, and an average value of 16.02. The variable interest in using e-filing has a minimum value or the smallest value of 9, a maximum value or the largest value of 15, and an average value of 12.35. The compliance variable has a minimum value or the smallest value of 11, a maximum value or the largest value of 20, and an average value of 16.25.

Data Quality Test

The data quality test consists of validity and reliability tests. Based on the validity test results in Table 4, it can be concluded that the calculated r value of all statement items exceeds the r table value of 0.158 so that the statement items on the usability, convenience, security and confidentiality variables, interest in using e-filing, and compliance are valid. Based on Table 5, it can be concluded that all Cronbach's alpha coefficient values on all variables are > 0.70 so that all statement items on all variables are reliable.

Table 4. Validity Test Results

Variable	Statement	r-count	r-table	Description
PKG	X1.1	0,721	0,158	Valid
	X1.2	0,834	0,158	Valid
	X1.3	0,775	0,158	Valid
	X1.4	0,647	0,158	Valid
PKM	X2.1	0,724	0,158	Valid
	X2.2	0,805	0,158	Valid
	X2.3	0,828	0,158	Valid
	X2.4	0,614	0,158	Valid
PKK	X3.1	0,798	0,158	Valid
	X3.2	0,838	0,158	Valid
	X3.3	0,773	0,158	Valid
	X3.4	0,645	0,158	Valid
EFL	Y1.1	0,843	0,158	Valid
	Y1.2	0,899	0,158	Valid
	Y1.3	0,794	0,158	Valid
KPTH	Y2.1	0,760	0,158	Valid
	Y2.2	0,795	0,158	Valid
	Y2.3	0,788	0,158	Valid
	Y2.4	0,682	0,158	Valid

Table 5. Reliability Test Results

Variable	Nilai Cronbach's Alpha	Description
PKG	0,731	Reliability
PKM	0,729	Reliability
PKK	0,762	Reliability
EFL	0,802	Reliability
KPTH	0,747	Reliability

Normality Test & Classical Assumptions

The results of the normality test in this study have two results that can be seen in the histogram graph and plot graph, namely in the histogram graph of model 1 and model 2, the data is normally distributed because the histogram graph has a distribution pattern that deviates to the right, while the plot graph shows that the points follow and approach the diagonal line so that the data is normally distributed. The heteroscedasticity test in this study uses a scatterplot graph to detect the presence or absence of heteroscedasticity. If there is no clear pattern and the points spread, it can be concluded that there is no heteroscedasticity. Based on Figure 4, it is known that the points spread and do not form a wave pattern, widening then narrowing. So it can be concluded that there is no heteroscedasticity. The information in Table 6, shows that the multicollinearity test results are seen in the tolerance value of all variables which is more than 0.01 and the VIF value of all variables is less than 10 so it can be concluded that all variables do not occur *multicollinearity*.

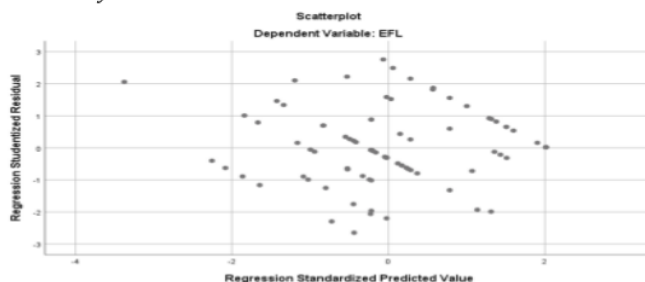


Figure 4. Heteroscedasticity Test Results

Table 6. Multicollinearity Test Results

Variable	Tolerance	VIF	Description
PKG	0,651	1,537	No multicollinearity
PKM	0,550	1,818	No multicollinearity
PKK	0,644	1,553	No multicollinearity

Model Test

The model test consists of the F test and the coefficient of determination test. In model 1, it is known that the calculated F value is $54.781 > F \text{ table } 2.69$ ($n-k-1 = 110-3-1 = 106$) with a significance value in this study of $0.05 > 0.000$. So it can be concluded that H_0 is rejected and H_a is accepted, meaning that the variables of usefulness, convenience, and security and confidentiality together have a significant effect on interest in using e-filing. In model 2, it is known that the calculated F value is $74.622 > F \text{ table } 3.93$ ($n-k-1 = 110-1-1 = 108$) with a significance value in this study of $0.05 > 0.000$. So it can be concluded that H_0 is rejected and H_a is accepted, meaning that the variable interest in using e-filing has a significant effect on compliance.

It is known in the SPSS output model 1 which is seen in the model summary table, that the Adjusted R Square value is 0.597. This shows that the change in the variable interest in using e-filing is 59.7% influenced by the variables of usefulness, convenience, and security and confidentiality, while the remaining 40.3% is influenced by other variables outside the independent variables. In the SPSS output model 2, it can be seen that the Adjusted R Square value is 0.403. This shows that the change in the compliance variable by 40.3% is influenced by the variable interest in using e-filing, while the remaining 59.7% is influenced by other variables outside the independent variable.

Test t

Table 7. Model 1 t-test results

Variable	Standardized Coefficients	t	Sig.
PKG	0,291	3,863	0,000
PKM	0,182	2,225	0,028
PKK	0,459	6,056	0,000

Dependent: EFL

Description:

PKG = Usability

PKM = Ease of use

PKK = Security & Confidentiality

EFL = Taxpayer Interest in Using E-filing

The t value of PKG is 3.863 with a significance value of 0.000 < 0.05 so that H₁ which states that PKG has a positive effect on taxpayer interest in using e-filing is **accepted**. The t value of the PKM variable is 2.225 with a significance value of 0.028 < 0.05 so that H₂ which states that PKM has a positive effect on taxpayer interest in using e-filing is **accepted**. The t value of the PKK variable is 6.056 with a significance value of 0.000 < 0.05 so that H₃ which states that PKK has a positive effect on taxpayer interest in using e-filing is **accepted**.

Table 8. Model 2 t-test results

Variable	Standardized Coefficients	T	Sig.
EFL	0,639	8,638	0,000

Dependent: KPTH

Description:

EFL = Interest in Using E-filing

KPTH = Taxpayer compliance

The t value of the variable interest in using e-filing is 8.638 with a significance value of 0.000 < 0.05 so that H₄ which states that interest in using e-filing has a positive effect on compliance is accepted.

DISCUSSION

The Effect of Usability on Taxpayer Interest in Using E-filing

The test results state that the first hypothesis is accepted, which means that usability has a positive effect on taxpayer interest in using e-filing. Perceived usefulness is something that explains that certain technology systems will help improve the performance of individuals (Wibisono & Toly, 2014; Bahri & Listiorini, 2019). As explained by the technology accepted model (TAM) theory, it can be concluded that the greater the benefits generated by a system, the more often individuals will use the technology, which means that the usability of the e-filing system can provide benefits so that it will help improve the performance of individual taxpayers. The results of this study are also supported by previous research conducted by Ghani & Kusumowati (2020), Sugiartana & Handayani (2021), and Mei et al. (2022) which states that usability has a positive effect on taxpayer interest in using e-filing.

The Effect of Convenience on Taxpayer Interest in Using E-filing

The test results state that the second hypothesis is accepted, which means that convenience has a positive effect on taxpayer interest in using e-filing. Ease is where someone feels confident in a system that the system can be easily understood and used (Sugiartana & Handayani, 2021). In line with the technology accepted model (TAM) theory which explains user acceptance of new technology, ease of e-filing is defined as the ease with which taxpayers can use and learn the e-filing system. The more taxpayers feel the ease of using e-filing, the more taxpayers' interest in using the e-filing system will increase. The results of this study are in line with research conducted by Darmayanti & Rustiyarningsih (2019) and Yuli Astuti, Amalia; Al Ayubi (2022) which states that convenience has a positive effect on interest in using e-filing.

The Effect of Security and Confidentiality on Taxpayer Interest in Using E-filing

The test results state that the third hypothesis is accepted, which says that security and confidentiality have a positive effect on taxpayer interest in using e-filing. In line with the task technology fit (TTF) theory, improving individual performance is supported by the technological features they use.

Interest In Using E-Filing : Antecedents And Consequences On Personal Taxpayer Compliance (Study at KPP Pratama West Semarang), Aquilla Nancy Ditya, et al

Security and confidentiality in e-filing are evidenced by the existence of usernames and passwords and the e-filing system that keeps taxpayer data from leaking to the public and can only be accessed by certain parties. In this case, taxpayers feel safe and not worried about e-filing, allowing taxpayers to continue using e-filing in the long term. Bahri & Listiorini (2019) and Putra et al. (2020) show that security and confidentiality have a positive effect on taxpayer interest in using e-filing.

The Effect of Taxpayer Interest in Using E-filing on Taxpayer's Compliance

The test results show that the fourth hypothesis is accepted, namely that taxpayer interest in using e-filing has a positive effect on taxpayer's compliance. Based on the theory of planned behavior (TPB), a person's behavior in doing something is influenced by the beliefs of the individual himself. Taxpayer's compliance means the obligation to fulfill the taxpayer to report their taxes (Mulyati & Ismanto, 2021). If e-filing is easy to use, taxpayers' interest in using e-filing as tax reporting will increase their compliance. The results of this study are in line with research conducted by Darmayasa et al. (2020) and Mulyati & Ismanto (2021) which state that taxpayer interest in using e-filing has a positive effect on taxpayer's compliance.

4. CONCLUSION

Based on the research results obtained from data analysis and discussion, it can be concluded that: (1) usefulness, convenience, and security and confidentiality have a positive and significant effect on taxpayer interest in using e-filing, (2) interest in using e-filing has a positive and significant effect on taxpayer's compliance. Regardless of the contributions made, this research has several limitations, including: (1) factors that are considered to influence interest in using e-filing are usefulness, convenience, and security & confidentiality, (2) the research was only conducted on registered individual taxpayer at KPP Pratama West Semarang.

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