

THE EFFECT OF PERCEIVED EASE OF USE AND USEFULNESS OF E-FILING ON TAXPAYERS COMPLIANCE: TAXPAYER BEHAVIORAL INTENTION AS A MEDIATING VARIABLE

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Abstract

The purpose of the research is to test the effect of perceived ease of use and usefulness of e-filing on taxpayers compliance with taxpayer behavioral intention as a mediating variable. The sample and population in this research are individual taxpayers who submit such as with e-filing at KPP Pratama Ngawi and the number of respondents is 100 taxpayers. The theory used in this study is the Technology Acceptance Model (TAM) which is a theory related to information systems that is made to be able to examine how individuals can understand and apply information technology, the second theory is the Theory of Planned Behavior (TPB) which is the theory used to predict the behavior of a specific individual. The data collection technique uses a structured list of questions (questionnaires) that are distributed to individual taxpayers who submit e-filing at KPP Pratama Ngawi, with a measurement technique that is a five-criteria Likert scale. Data analysis technique using path analysis with the SPSS 23 application. Path analysis was processed using linear regression analysis in the presence of mediating variables. The results of hypothesis a testing and path analylis show that: (1) there is a positive and significant effect of the perceived ease of use on taxpayers compliance, (2) there is a posiive and significant effect of yhe perceived usefulness on taxpayers compliance, (3) behavioral intention can mediate the relationship between perceived ease of use on taxpayers compliance and (4) behavioral intention can mediate the relationship between perceived usefulness on taxpayers compliance.

Keywords: Perceived Ease Of Use, Perceived Usefulness, E-Filing, Tax Compliance, Behavioral Intention

1. INTRODUCTION

Taxes are contributions that must be paid to the state in the form of taxes payable by individual taxpayers and corporate taxpayers that are compelling by obtaining indirect benefits and used for the welfare of the community (pajak.go.id, 2013). Tax revenue is one of the highest sources of income in the country of Indonesia. Indonesia's source of state income is the main element to support community economic activities in order to finance the development and development of the country (Saputri & Nuswantara, 2021). Each year's tax revenue will continue to increase, because taxes have countless and inexhaustible potentials (Sutiyono, 2013). As for the tax advantages when compared to income from natural resources (for example oil and natural gas), these natural resources will eventually run out and will take a long time to be renewed. In

addition, according to Resmi (2014), it is explained that there are two roles of taxes, namely the tax role as a budget and a role as a regulator. So that taxes are the right choice to regulate and finance state spending. The following is Indonesia's income data for 2015-2019.

Table 1 State Revenue 2015-2019 (In billion Rupiah)

Year	Tax	Non-Tax Revenue	Grant	Total
2015	1.380,000	410,300	3,300	1.793,600
2016	1.546,700	273,800	2,000	1.822,500
2017	1.498,900	250,000	1,400	1.750,300
2018	1.618,100	275,400	1,200	1.894,700
2019	1.786,400	378,300	4,000	2.168,700

Source: kemenkeu.go.id

The income tax collection system used in Indonesia since 1983 is the Self Assessment System (Sutiyono, 2013). Self Assessment System is a tax compliance system where taxpayers can calculate, deposit, and report their own tax responsibilities (Sari, 2013). After the Self Assessment System is carried out, the tax revenue in Indonesia increases every year. Although revenue from the taxation sector continues to increase, it has not yet been able to achieve the desired target (Sutiyono, 2013). This can be seen from the Tax Ratio (Tax to GDP Ratio) of a country. Musgrave R.A and Musgrave P.B (1993) explain that a low tax ratio (Tax to GDP Ratio) in a country shows that there is a lack of court support for tax regulations, there is low tax effort, there is a low awareness of taxpayers in fulfilling their obligations, and lack of competence and honesty by tax officials.

Table 2 Tax Ratio of Several Countries in Asia and the Pacific 2015-2018

No	Country	Tax Ratio (%)			
		2015	2016	2017	2018
1	New Zealand	31,7	31,7	32,1	32,7
2	Japan	30,7	30,7	31,4	31,3
3	Australia	27,9	27,6	28,5	28,5
4	Korea	25,2	26,2	26,9	28,4
5	Philippines	17,0	17,0	17,6	18,2
6	Kazakhstan	15,5	14,9	16,0	16,8
7	Singapore	13,6	13,5	14,1	13,2
8	Malaysia	15,3	14,3	13,4	12,5
9	Indonesia	11,6	10,8	11,5	11,9

Source:

www.oecd.org

From the data above, it is known that the amount of the tax ratio (tax ratio) in the country of Indonesia shows that the number is included in the small criteria when compared to other Asian

and Pacific countries. The low level of the tax ratio is supported by the level of taxpayer compliance in reporting their SPT. In 2020, there were 1,092,438 taxpayers registered at the DJP Regional Office of East Java II, while those who reported their obligations through SPT were only 643,345, meaning that only 58.9% reported their tax obligations (Hadi, 2020). Based on these data, the researcher wants to conduct research in the City of Ngawi, which is one of the areas under the DJP Regional Office of East Java II.

The low level of taxpayer compliance in tax reporting is influenced by five factors, including psychological, sociological, economic, trust and legitimacy factors (Prastiwi et al, 2019). In addition, Chau & Leung in Prastiwi et al. (2019) explain in the Modification of Fischer's Models demographic, cultural, tax system, attitudes and perceptions can influence compliance behavior. This encourages the government to find the right solution, namely by utilizing the development of internet technology as a means for taxpayers to submit their annual tax returns. The electronic tax system used is E-filing. Regulations related to e-filing are regulated in DJP Regulation No. PER-03 / PJ / 2015. E-filing serves as a comprehensive and authentic source related to business, economic data, and finance to be able to formulate government policies (Setiawan & Kurniawan, 2018).

The Technology Acceptance Model (TAM) is a theory that can be used to estimate the use of technology in the presence of two variables, namely perceived ease of use and perceived usefulness (Davis, 1989). Where the behavior of using technology can have an impact on the factors whether the individual wants to use e-filing or not, if the individual wants to use e-filing it can cause an increase in taxpayer compliance.

The effect of the application of e-filing is not only related to tax compliance, but also has an influence on the behavior interest of taxpayers in submitting their SPT. Theory of Planned Behavior (TPB) is a theory where an individual's attitude will arise because he has a behavioral intention, besides that behavioral intention is determined due to subjective norms, attitudes, and perceptions of behavior control. Factors that can influence individual behavioral intention are seen from the decision and continuation of use, and recommendations to others (Kulviwat et al, 2007). So that the interest in individual behavior is important for taxpayer compliance in submitting their SPT. Based on this description, the objective of this study is to find out whether the perceived ease and usefulness in implementing the e-filing system affects taxpayer compliance with the taxpayer behavioral intention as a mediating variable at the Ngawi Primary Tax Office.

1. LITERATURE REVIEW

Technology Acceptance Model (TAM)

This study utilizes the Technology Acceptance Model (TAM) theory. TAM is a theory derived from the development of Theory of Reasoned Action (TRA) proposed by Fishbein and Ajzen in 1975. TAM is a theory related to information systems designed to be able to examine how individuals can understand and apply information technology. TAM theory can be used to predict the use of information technology with two indicators, namely perceived ease of use and perceived usefulness, this model was published by Davis in 1989 (Davis, 1989). Perceived ease

of use is the level of individual trust (user) in the use of a system by means of which it can be learned easily by the individual himself, while the perceived usefulness is the level of user confidence in using a system that can increase the individual's performance.

Theory of Planned Behavior (TPB)

Theory of Planned Behavior (TPB) is a theory that can be used to predict the behavior of an individual specifically. The TPB theory was published by Ajzen in 1985, the theory is also a development of the Theory of Reasoned Action (TRA) theory by Fishbein and Ajzen in 1975. TPB has three dimensions that can determine the Behavioral Intention and Behavior of an individual. namely Attitude Towards The Behavior (Attitude), Subjective Norm (Subjective Norm), and Perceived Behavioral Control (Behavior Control).

E-filing

Electronic Filing or it can be called e-filing is an effort to report taxpayers' SPT electronically / online and in real time / offline on the DGT website (www.pajak.go.id) and through PJAP (Tax Application Service Provider) (pajak.go.id, 2020). The e-filing system is regulated in DJP Regulation No. PER-03/PJ/2015.

Taxpayer Compliance

Tax Compliance is one of the taxpayers' attitudes to be able to complete their responsibilities related to taxation and be able to fulfill their tax rights (Nurmantu, 2000). According to Nurmantu (2000) Tax Compliance, there are two types of compliance, namely material and formal. Formal compliance is one of the conditions for taxpayers to carry out responsibilities related to taxation in a formal manner that focuses on obligations without paying attention to the nature of those obligations and in accordance with the rules of the taxation law, while material compliance is a condition for taxpayers to implement the material provisions of their tax substantially in accordance with the tax law. Meanwhile, according to Rahayu (2010) Tax Compliance is one of the conditions in which taxpayers must obey, submit, and obey to be able to complete their tax responsibilities and tax rights in accordance with the rules of the taxation law.

Hypothesis

The Effect of Perceived Ease Of Use on Taxpayer Compliance

According to Ritsatos in Setiawan & Kurniawan (2018), the opinion is that the perceived ease of use can have a positive impact on taxpayer compliance. Ease of application of technology systems refers to the ease in carrying out a job, where the use of technology can make the work of an individual easier than using a manual system. The ease of use of the e-filing system will have an impact on taxpayers to be able to implement the system. If the taxpayer's perception says that the e-filing system is very easy to use, then the application of the system will be high. So that the increasing level of ease in the application of technology systems can increase taxpayer compliance in submitting their SPT. Based on the results of previous research by Ritsatos (2014), Gunawan et al. (2014), Setyana (2017) and Setiawan & Kurniawan (2018) show that the perception of ease of use of electronic filing (e-filing) has a positive influence on the level of

taxpayer compliance.

H1: Ease of perception has a positive effect on Taxpayer Compliance.

The Effect of Perceived Usefulness on Taxpayer Compliance

Ritsatos in Setiawan & Kurniawan (2018) provides an opinion that the perceived usefulness of using technology systems can affect the level of taxpayer compliance. Perception of usefulness is needed in a technology system for the user's decision to use the system. The benefits of the e-filing system can be observed through the level of trust of the taxpayer in using the system whether it can improve the individual's performance or not. If the perception of usefulness in using the e-filing system is high, it can have an effect on increasing the level of compliance in reporting the SPT. Based on the results of previous research by Ritsatos (2014), Setyana (2017), and Setiawan & Kurniawan (2018), it shows that the perceived usefulness of using the e-filing system has a positive impact on the level of taxpayer compliance.

H2: Perception of usefulness has a positive effect on Taxpayer Compliance.

The Influence of Taxpayer Behavioral Intention in mediating the relationship between Perceptions of Ease and Perception of Benefit on Taxpayer Compliance

In Theory of Planned Behavior (TPB) an individual's behavior will arise because there is an interest in behavior, besides that individual behavior interest is determined because of the subjective norm, attitude, and perceived behavior control. Behavioral interest can be seen from the individual's decision whether they are interested in using, continuing to use technology systems and recommending the system to others (Kulviwat et al, 2007). According to Maiga and Asianzu in Setiawan & Kurniawan (2018), they argue that an individual's behavioral interest will have an impact on the use of technology systems and the individual will eventually adopt an online tax system. In addition, behavioral interest is also a factor that can influence individual behavior to use a system. So that the interest in taxpayer behavior is expected to also be able to mediate the relationship between perceived ease of use and perceived usefulness at the level of taxpayer compliance. From the results of previous research by Setiawan & Kurniawan (2018), it is said that behavioral interest mediates the perception of ease and usefulness at the level of taxpayer compliance.

H3: Taxpayer Behavioral Intention mediates the relationship between Perceived Ease Of Use of Taxpayer Compliance.

H4: Taxpayer Behavioral Intention mediates the relationship between Perceptions of Benefit and Taxpayer Compliance.

2.METHOD

Types and Sources of Data

The type of research and the type of data used in this research are quantitative research and primary data. Primary data is data taken directly from the source and then written by the researcher. To obtain research data, researchers used a structured list of questions (questionnaire).

Population and Sample

This study uses an individual taxpayer (WPOP) who reports their SPT using the e-filing system at KPP Pratama Ngawi as a population. The size of the research sample is determined based on the Slovin formula with a sampling error of 10% in order to obtain a sample of 100 taxpayers. The sample collection technique is by using accidental sampling method with non-probability sampling technique, non-probability sampling technique is a way of distributing questionnaires to taxpayers in KPP Pratama Ngawi.

Operational Definition and Research

Independent Variable

Perceived Ease Of Use (X1)

Perceived Ease Of Use is a level of confidence from the individual (user) in utilizing the system in a way that can be learned easily by the individual himself (Davis & Venkatesh, 2000). In addition, the perception of ease of use is also a process for decision making, meaning that if someone believes that a technological system is easy to use, understand, understand, and learn, the individual will definitely decide to use it (Prasetya & Putra, 2020). Perception indicators of ease of use, according to Davis & Venkatesh (2000) include: Clear And Understandable, Does Not Require a Lot Of Mental Effort, Easy To Use, and Easy To Get The System To Do What He/She Wants To Do.

Perceptions of Usefulness (X2)

Perceived Usefulness is the level of individual trust (user) in using a system that can improve the individual's performance (Davis & Venkatesh, 2000). Perceived usefulness is also a belief in the usefulness of a technological system, the measure of this perceived usefulness is productivity, effectiveness, and overall benefit (Prasetya & Putra, 2020). The indicators of perceived usefulness used are according to Davis & Venkatesh (2000) including: Job Improves Performance, Increases Productivity, Increases effectiveness, and The System Is Useful.

Dependent Variable

Taxpayer compliance (Y)

Tax Compliance (Y) is one of the conditions in which taxpayers must obey, submit, and obey in completing their tax responsibilities and tax rights in accordance with the rules of the taxation law (Rahayu, 2010). Taxpayers can fulfill their tax obligations by paying taxes that have been determined according to the law and on time in reporting SPT, depositing, clarity in filling out tax forms, calculating total taxes owed, and not having tax debts (Saputri & Nuswantara, 2021). According to Rahayu (2010), indicators of tax compliance include: On Time and Complete.

Taxpayer Behavioral Intention (Z)

Behavioral Intention is the interest or desire of an individual in the use of a system which can be seen from the decision to use the system, sustainability in using the system, and recommending it to others (Kulviwat et al, 2007). In addition, behavioral Intention is an action and attitude

tendency (M. R. Leary, 2019). Intention of behavior is a measure or degree to display a certain behavior (S. A. Nikou and A. A. Economides, 2017). Indicators of interest in taxpayer behavior used are according to Kulviwat et al. (2007) includes: Actual Use Decision, Continuance Use, and Recommendations.

Data collection technique

This study uses data collection techniques with a structured list of questions (questionnaire). Questionnaires were distributed to WPOP who delivered e-filing at KPP Pratama Ngawi. This questionnaire is made on google form and then distributed online through the media whatsapp, instagram and facebook. Measurement of variables is measured by an interval scale and the measurement technique used is the likert scale with five criteria. The five criteria are strongly disagree (score 1), disagree (score 2), neutral (score 3), agree (score 4), and strongly agree (score 5).

Data analysis technique

In this study, the data analysis technique used is path analysis. Path analysis is processed using linear regression analysis in the presence of the mediating variable. The purpose of this path analysis technique is to see the relationship between the independent variables and the dependent variable. The calculation of the path coefficient was carried out using SPSS 23. In addition, the sobel test was also used to determine the influence of the mediating variable. The sobel test formula used is:

$$SP2P3 = \sqrt{(P32.SP22) + (P22.SP32) + (SP22.SP32)}$$

3. RESULTS ANALYSIS AND DISCUSSION

Respondent Descriptive Test

From the results of the descriptive test, the respondents stated that most of the WPOP respondents at KPP Pratama Ngawi were women (69%) while men (31%). Furthermore, most of the respondents were 18-25 years old (36%), 36% of respondents 18-25 years old, 15% 26-35 years old, 29% 36-45 years old, 18% 46-55 years old, and \geq 56 years of 2%. Then the respondents with the latest education were dominated by S1 (43%), SMA (40%), D1 (1%), D3 (8%), S2 (7%), and S3 (1%). Furthermore, based on occupation, most of them work as civil servants (42%), students (13%), private employees (29%), entrepreneurs (9%), and others (7%). As well as respondents with an income level of less than 2 million by 23%, income of 2.1 million - 5 million by 58%, 5.1 million - 8 million by 17%, 8.1 million - 10 million and more than 10 million, namely -Each 1%.

Validity and Reliability Test

This study used a validity test with the Kaiser Meyer Olkin Measure of Sampling (KMO). The KMO value can be said to be valid if it is more than 0.5 (Sutiyono, 2013). The variables used were perceived ease of use with 5 questions, perceived usefulness with 5 questions, behavioral intention with 4 questions, and taxpayer compliance with 8 questions. The results of the validity test of each variable indicate that the value of Anti image Correlation and Kaiser Meyer Olkin >

0.05, which means that the results of the validity test of the independent, dependent, and mediation variables in this study are valid.

Reliability testing uses the Cronbach Alpha value. A data can be declared reliable if the value of Cronbach Alpha is > 0.6 (Sutiyono, 2013). From the results of the reliability test, the taxpayer compliance variable has a Cronbach Alpha of 0.812, perceived convenience of 0.895, perceived usefulness of 0.898, and behavioral interest of 0.784. From these results it shows that the value of Cronbach's Alpha > 0.6 , means that the questionnaire from the independent, dependent, and mediating variables in this study is reliable and reliable.

Statistic test

The following are the results of statistical tests in this study:

Table 3 F and T Test Results

Uji F	F Table	F Count	Sig.
Variable X1 to Y	3,94	44,777	0,000
Variable X1 and Z to Y	3,09	38,201	0,000
Variable X2 to Y	3,94	51,883	0,000
Variable X2 and Z to Y	3,09	38,078	0,000
Uji T	T Table	T Count	Sig.
Perceived Ease Of Use	1,984	6,692	0,000
Perceived Usefulness	1,984	7,203	0,000
Behavioral Intention	1,984	7,863	0,000

Source: Data processed by the author

From table 3 above shows the results of the F test on the perceived ease of use variable (X1) and the perceived usefulness variable (X2) have a significant effect on the taxpayer compliance variable (Y). This statement can be seen from the size of the sig. of variables X1 and X2 < 0.05 and the magnitude of the value f count $> f$ table. In addition, after the inclusion of the mediating variables in variables X1 and X2, it shows that the variable Z (behavioral intention) mediates the relationship between the perceived ease of use and perceived usefulness and has a significant effect. This statement can be seen in the table above which shows the extent of the sig. < 0.05 and the value of f count $> f$ table. Furthermore, in the T test, the results show that perceived ease of use, perceived usefulness, and behavioral intention have a significant effect on the level of taxpayer compliance. This statement can be seen from the size of the sig. of each variable < 0.05 and the amount of t count $> t$ table.

Path Analysis

From the results of the Path Analysis test, the path analysis model is obtained from X1 and X2:

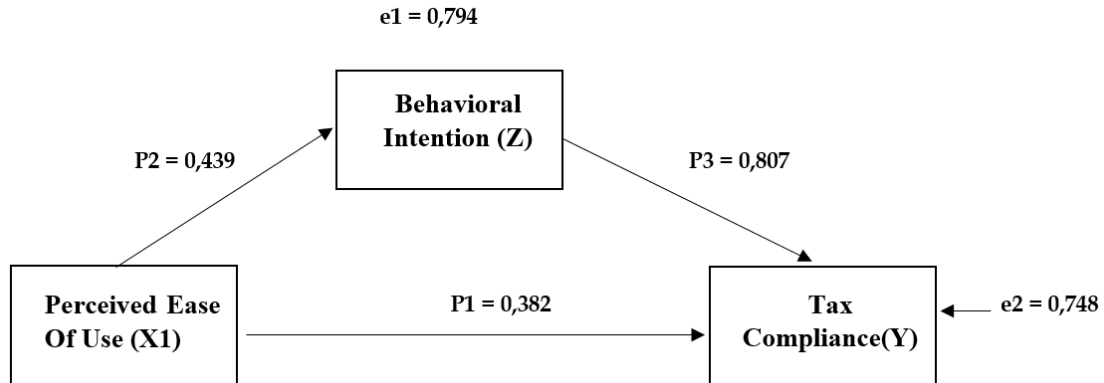


Figure 1. Path Analysis Model X1

From the picture above it can be seen that the direct influence of the perceived ease of use variable (X1) on the taxpayer compliance variable (Y) is 0.382, then the indirect effect can be calculated from the amount of P2 x P3 (0.439 x 0.807) which gets the result of 0.354 or The total effect of perceived ease of use on taxpayer compliance is 0.382 + 0.354 = 0.736. In addition, after the sobel test, the following results were obtained:

$$SP2P3 = \sqrt{(0,807)^2 (0,059)^2 + (0,439)^2 (0,172)^2 + (0,059)^2 (0,172)^2}$$

$$= 0,0897$$

$$\text{So that the amount of t count} = \frac{SP^2}{SP2P3} = \frac{0,354}{0,0897} = 3,946$$

So the amount of t count > t table (3,946 > 1,98). Then the coefficient level of 3,946 means that there is an influence from the mediating variable. So that the taxpayer behavioral intention (Z) can mediate the relationship of perceived ease of use (X1) to the level of taxpayer compliance (Y).

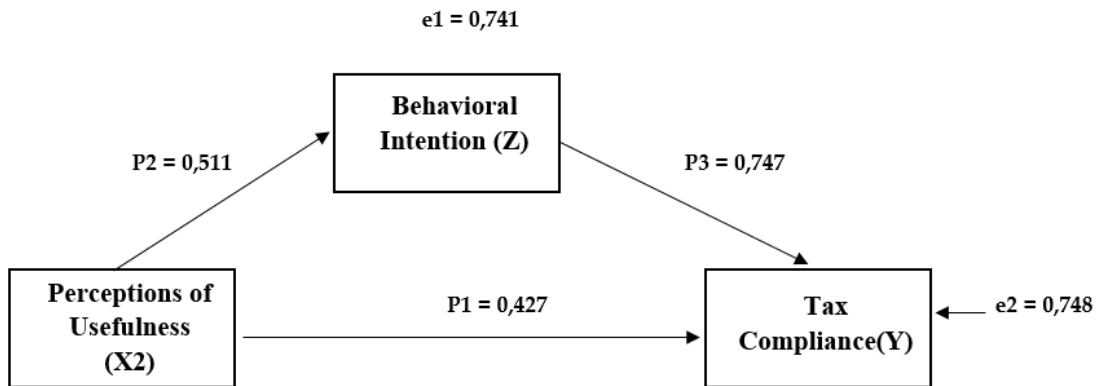


Figure 2. Path Analysis Model X2

From the picture above, it can be seen that the direct effect of variable X2 (perceived usefulness) on variable Y (taxpayer compliance) is 0.427, then the amount of indirect influence can be calculated from the amount of P2 x P3 (0.511 x 0.747) which gets the result of 0.382 or The total effect of perceived usefulness on taxpayer compliance is $0.427 + 0.382 = 0.808$. In addition, after the sobel test, the following results were obtained:

$$SP2P3 = \sqrt{(0,747)^2 (0,057)^2 + (0,511)^2 (0,185)^2 + (0,057)^2 (0,185)^2} \\ = 0,104$$

$$\text{So that the amount of t count} = \frac{SP^2}{SP2P3} = \frac{0,382}{0,104} = 3,673$$

So the amount of t count > t table ($3.673 > 1.98$). Then the coefficient level of 3.673 means that there is an influence from the mediating variable. So that the taxpayer behavioral intention (Z) can mediate the relationship between perceived usefulness (X2) and the level of taxpayer compliance (Y).

Discussion

Ease of Use Perception Affects Individual Taxpayer Compliance

From the results of the statistical test or t test, the Sig value is obtained. 0.000 ($0.000 < 0.05$), besides that the test also gets the t count of 6.692 and t table 1.984, or the amount of t count > t table. So from these results it says that there is a positive and significant effect of the perceived ease of use variable on the level of taxpayer compliance. So that H1 in this study is accepted.

The Technology Acceptance Model (TAM) theory states that perceived ease is an important indicator when adopting a technology system (Setiawan & Kurniawan, 2018). Taxpayers who have an opinion about the e-filing system that is easy to use and easy to understand will have a tendency to comply with their tax obligations. These results are also supported in previous research by Ritsatos (2014), Gunawan et al. (2014), Setyana (2017) and Setiawan & Kurniawan (2018) which provide an opinion that the perceived ease of use can have a positive impact on the level of taxpayer compliance.

Perception of Usefulness Affects Individual Taxpayer Compliance

From the results of the statistical test or t test, the Sig value is obtained. 0,000 ($0,000 < 0.05$), besides that the test also gets the amount of t count 7,203 and t table 1,984, or the amount of t count > t table. So from these results it says that there is a positive and significant influence of the perceived usefulness variable on the level of taxpayer compliance. So that H2 in this study is accepted.

The Technology Acceptance Model (TAM) theory states that a system will be useful if the system can provide benefits for the user. So that the perceived usefulness of the use of e-filing which increases will have an impact on the high level of taxpayer compliance in conveying tax responsibilities. These results are also supported in previous research by Ritsatos (2014), Setyana (2017), and Setiawan & Kurniawan (2018) which provide the opinion that perceptions of usefulness can have a positive impact on the level of taxpayer compliance.

Taxpayer Behavioral Intention mediates the relationship between Perceptions of Ease of Compliance with Individual Taxpayers

From the results of the path analysis test, there is a direct effect of perceived ease of use on compliance, namely 0.382. Meanwhile, there is an indirect effect, namely 0.354. So that the amount of influence directly and indirectly is 0.736. In addition, the sobel test results in 0.0897 and the amount of t count is 3.946 and t table is 1.98, or the value of t count > t table. So that these results can be said that there is an influence from the mediating variable, or taxpayer behavioral intention can mediate the relationship of perceived convenience to the level of taxpayer compliance. H3 in this study is accepted.

In Theory of Planned Behavior (TPB), it is said that the behavior of users (individuals) will appear because they have an interest in doing a behavior, besides that behavioral intention can be seen from the individual's decision whether he is interested in using, continuing to use technology systems and recommending the system to others. So that there is an taxpayer behavioral intention from using the e-filing system when viewed from the perception of this convenience, it can have an impact on the level of taxpayer compliance in reporting their tax responsibilities. These results are also supported in previous research by Setiawan & Kurniawan (2018) which provides the opinion that a behavioral interest can mediate the perceived ease of use compliance with taxpayers.

Taxpayer Behavioral Intention mediates the relationship between Perceptions of Benefit and Compliance with Individual Taxpayers

From the results of the path analysis test, there is a direct effect of perceived usefulness on compliance, namely 0.427. Meanwhile, there is an indirect effect, namely 0.0382. So that the amount of influence directly and indirectly is 0.808. In the sobel test, the result is 0.104 and the amount of t count is 3.673 and t table is 1.98, or the value of t count > t table. So that these results can be said that there is an influence from the mediating variable, or the taxpayer behavioral intention can mediate the relationship of perceived usefulness to the level of taxpayer compliance. H4 in this study is accepted.

The Theory of Planned Behavior (TPB) states that a user's (individual) behavior will appear because of an interest in doing a behavior, besides that, behavioral intention will affect one's actions, so this taxpayer behavioral intention can influence individual actions to be able to comply. tax-related regulations. According to Maiga and Asianzu in Setiawan & Kurniawan (2018), it explains that behavioral interest will affect the use of a system and will adopt online taxes. So that there is behavioral intention in the use of the e-filing system which is seen from the perceived usefulness of this can have an impact on the level of taxpayer compliance in submitting their taxes. These results are also supported in previous research by Setiawan & Kurniawan (2018) which provides the opinion that behavioral interest mediates the perceived usefulness of taxpayer compliance levels.

4. CONCLUSIONS

The conclusion of this study is that there is a positive and significant influence on the perceived ease of use of the e-filing system on the level of taxpayer compliance. can mediate the relationship of perceived ease of use to the level of taxpayer compliance, and taxpayer behavioral intention is also able to mediate the relationship of perceived usefulness to the level of taxpayer compliance. Based on these results it can be interpreted that the perception of taxpayers and their taxpayer behavioral intention plays an important role in increasing the level of tax compliance.

The suggestions for the next researcher are that they can add other factors such as the use of information technology or other factors, add research locations, and can use corporate taxpayers as research samples. In addition, KPP Pratama Ngawi is expected to be able to increase the perception of taxpayers in using the e-filing system in submitting taxes, one of which is to provide socialization to taxpayers about e-filing. With intensive counseling, it can increase taxpayer knowledge about e-filing, so that this knowledge can help taxpayers to better obey tax regulations.

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