The Effect of Public Interest Reporting Obligations on Taxation with E-Filling System

Asih Niati[1]
Ratna Tunjungsari

Faculty of Economics, Semarang University

ABSTRACT

One of the economic policy packages issued to stimulate the economy in this country is tax, which is one of resource that is needed to finance the state's economy. In 2015, the amount of revenue from personal income taxpayer was very low and still depended on the corporate income taxpayer. As a result, this dependence will affect the nation's economic fluctuation. Therefore, the government in 2016 will focus on personal income taxpayers. The fact found in the field is that people have not using the E-Filling. The population in this study was people in the Tegalsari Sub-District of Candisari District, Semarang who have a TIN and the number of sample is 82 respondents.

The results showed that based on simultaneous test, it is found that the perceived usefulness, taxpayer's compliance, Quality of Information and Technology, Quality of Service variables simultaneously affect the taxpayer's interest in using the E-Filling. Based on the partial test, it is noted that the perceived usefulness and Information Technology Quality variables do not significantly affect taxpayer readability in using E –Filling to report their tax obligations while Taxpayer's compliance and quality of service variables significantly influence the taxpayer's interest in using the E -Filling to report their tax obligations.

Keywords: *Perceived Usefulness, Taxpayer's compliance, Quality of Information Technology, Quality of Service, People's Interests in using E-Filling.*

INTRODUCTION

One source of state revenues which are highly needed to improve the welfare of all Indonesian people is tax. This tax constitutes the main source to finance a country's national development. The more tax withdrawn, the more facilities and infrastructures will be built. Therefore, as a good citizen we ought to have self-awareness to be obedient in paying our taxes.

Currently, the government has been promoting the improvement of our state economic affairs in order to strengthen our economic stability. In the last 2 (two) years, the government has targetted the 2016 APBN tax revenue at IDR 1,546.7 trillions by trying their bests to improve services and taxpayer's compliance. These efforts include some improvements in regulations, administrations, and accountability.

E-Filling is highly helpful for the society in reporting their tax obligations online. However, in reality many people have neither been aware nor understood to use this system for many reasons and many still report their tax obligations using the manual system. This is because they found the online system too complicated to use, despite the government effort to

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[1] Corresponding email: asihniati@usm.ac.id

disseminate it in many mass media. This dissemination is intended to promote people's knowledge, awareness and understanding to pay their taxes using E-Filling.

From the data on taxpayers in Semarang municipality obtained from the Regional Office of Tax Directorate General of Central Java, it is found that the number of taxpayers who report their tax obligations using *E-Filling* increases each year, yet this increase is insignificant as can be seen in table 1 (one) below:

Table 1

Taxpayers in Semarang Municipality

2015	2016	2017
46.69	111.54	127.05

(Source: processed data, 2017)

Table 2

Number of Registered TPs in Tegalsari Sub-District

Candisari District, Semarang Municipality

Sub-District in Candisari District	Registered TP (Year)			TP Reporting using E-Filling (Year)		
	2015	2016	2017	2015	2016	2017
TEGALSARI	2,731	2,932	2,986	378	946	982

(Source: Regional Office of Tax Directorate General of Central Java)

From the data in table 2 above, the number of individual taxpayers in Tegalsari sub-district who are registered with and reporting using *E-Filling* system has not reached its maximum number just yet. Judging from the existing data, the number of individual taxpayers in Tegalsari sub-district is quite large. Yet, out of this number those reporting their tax using *E-Filling* system have not reached 50 %, as the government expects.

Studies conducted by several researchers such as Ivana Lie and Arja Sadjianto (2013), Lisa Tamara Wibisono and Agus Arianto Toly (2014), Dr. Ony W, et al. (2015); Mirza Ayu S, et al. (2015); Gusma Dwi A, et al. (2015) on the use of *E-Filling*, recommend that a study is still required to research whether or not the society has actually utilized *E-Filling,* considering how useful and helpful this system is for the society and how helpful it is, in turn, in helping the government promote people's obedience to pay their tax obligations.

The problem formulations which can be made are: does perceived usefulness influence taxpayer's interest in using *E-Filling,* does taxpayer's compliance influence taxpayer's interest in using *E-Filling,* does information technology quality influence taxpayer's interest in using *E-Filling,* and does service quality influence taxpayer's interest in using *E-Filling.*

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Tax Definition

The definition of tax in general can be found in Taxation Law No. 16 Year 2009 concerning general provision and procedure of taxation. Hence, it can be concluded that tax is an obligatory fee people must or are bound to pay to the state to be used by the government to finance their spendings for development and government operation.

Taxpayer Definition

According to Mardiasmo (2011:20), taxpayer is an individual or corporate person who matches the criteria in the taxation law to fulfill their tax obligations, i.e. paying and cutting or withdrawing their own tax. This has also been governed in Law No. 28 Year 2007 concering the General Provisions and Procedures of Taxation in Article 1 paragraph 1 where Taxpayer is defined as individual or corporate person who has tax rights and obligations in accordance with the law to pay, cut and withdraw tax.

E – Filling Definition

The Regulation of Tax Director General Number Per-06/PJ/2014 states that *E-Filing* is one way which can be used by Taxpayers to submit their annual SPT electronically, utilizing the internet for communication online and real-time through Application Service Provider.

Perceived Usefulness

Perception, in reality, is highly influenced by several personal characteristics such as attitude, motive, interest, past experience, education and expectation. Perceived usefulness is defined as something which states that an individual believes that the use of a certain technology would allow an individual's performance to improve. It is also suggested by Desmayanti (2012) who says that perceived usefulness can be defined as a measurement where the use of a technology is believed would benefit every individual who uses it.

Taxpayer's compliance

Supramono, et al. (2005) argue that the obedience in relation to tax means something about a taxpayer's state of affairs to exercise their rights and perform their obligations particularly in disciplined manner in accordance with the applicable regulations of taxation law and procedures. It is then concluded that taxpayer's compliance is a taxpayer's obligation to fulfill their tax obligation in the effort of giving some voluntary contribution to the state for the sake of development.

Taxpayer's compliance has been an important element since Indonesia's taxation system follows a self-assessment principle which gives the trust to taxpayers to count, pay and report their tax obligations themselves. Therefore, there should be key elements which could be applied effectively. The key elements of taxpayer's compliance, , according to Ismawan (2001: 83), are a good service program for taxpayers, simple procedures to use which would facilitate taxpayers, an effective program for monitoring compliance and verification and stabilization of decisive and fair law enforcement.

Information Technology Quality

According to Haag et al. (1996) in Abdul et al. (2003:2) information technology is a set of devices which help someone in working with information and doing tasks related to information processing.

Human's effort in engineering the process of delivering information using technology should give high-quality results. It means the results should have some strengths in their distribution, speed, storage duration, completeness, timeliness and accuracy, hence it makes things easier to work on and, in turn, it can improve the quality effectively and efficiently.

Service Quality

Service quality, according to Christopher Lovelock et al. (2010), is the result of an evaluation process where customers compare their perception of a service and its outcome to what they expect. Hence, quality has different meanings depending on the context and general perspective which include:

1. Quality according to transcendent perspective is built-in superiority or signs of high standards and achievements through experience obtained from repeated exposure.

2. Quality according to manufacture-based approach is the approach of suitability of specifications developed internally which is frequently triggerred by productivity and cost security goals.

3. Quality according to user-based approach is the equality of quality from the perspective of those viewing it with maximum satisfaction.

4. Quality according to value-based approach is an affordable superiority by considering the exchange between performance and price.

The service quality as written by Lewis and Baums as quoted by Lena Ellitan and Liona Anatan (2007:47) suggests that it is a measurement of how good a service given is in matching the customer's expectation. Hence, this service quality is embodied through the fulfillment of customer's needs and wishes as well as the accuracy of that service delivery for the customer's expectation. To measure the electronic service quality (Christtopher Lovelock et al, 2010), there are 4 (four) key dimensions in its measurement, namely Efficiency, Availability of a System to measure, Fulfillment of privacy requirements.
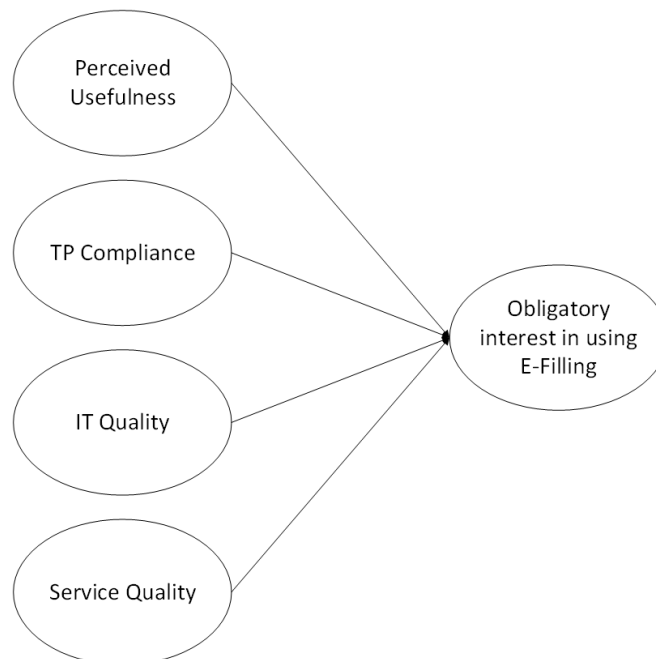
Taxpayer's Interest

Woodworth and Marquis (2001) provide a definition of interest as a motive which could cause individuals to interact actively with objects which give an interest to do something. Thus, interest can be said as something which gives birth to the urge to interact with the environment so that such actions as checking, investigating or doing an activity which attracts this individual are taken. When an individual puts some interest in something, this is because the object is useful to fulfill his/her needs. There are three definitions of interest according to Pintrich and Schunk (1996) namely: personal interest, situational interest, and interest in psychological formulation.

Previous Research

Results of previous studies can be references in this research, including the research conducted by Nurul Citra (2012) on the Influence of Perceived Usefulness, Perceived Ease of Use and Taxpayer's Satisfaction on the Use of *E-Filling* for Taxpayers in Yogyakarta. The research finds that there is a positive influence of perceived usefulness, perceived ease of use and taxpayer's satisfaction on the use of *E-Filling*. Another research on the same realm is conducted by Egi Nugraha Saputra (2013) who studies the influence of information technology quality and implementation of *E-Filling* on the service quality. This study finds that perceived usefulness, perceived ease (of use), and voluntariness as well as Social factors simulataneously influence taxpayer's interest in using *E-Filling*. Lisa Tamara Wibisono and

Agus Arianto Toly (2014) conduct a study on the factors which influence the obligatory interest to use *E-Filling*. Their study finds that perceived usefulness, perceived ease (of use), and voluntariness as well as social factors simultaneously influence taxpayer's interest in using *E-Filling.* Another research conducted by Ivana Lie, Arja Sadjiarto (2013) on the factors which influence taxpayer's behavior interest to use *E-Filling* concludes that perceived usefulness, perceived ease (of use) and voluntariness as well as social factors simultaneously influence taxpayer's interest in using *E-Filling*. Ony Widilestariningtyas, et al. (2015) investigate the implementation of *E-Filling* and taxpayer's awareness of formal compliance. This study finds that there is significant influence towards positive direction of the implementation of *E-Filling* on formal compliance, because the implementation of *E-Filling* application has not been optimal and there is significant influence towards positive direction of the implementation of *E-Filling* on formal compliance, because the implementation of *E-Filling* application has not been optimal and there is significant influence towards positive direction of taxpayer's awareness on taxpayer's formal compliance in the tax service office. The formal compliance has not been optimal because of the taxpayer's lack of awareness in fulfilling their tax obligation. Meanwhile, perceived usefulness, perceived ease of use and perceived satisfaction of users partially and simultaneously significantly influence the use of *E-Filling* made by individual person taxpayers. Nurhasanah Firmansyah Ima Novrida (2015) conducts a study on the influence of individual person taxpayer's perception on the use of Electronic-*Filling*. Furthermore, Gusma et al. (2016) and Rita Nurafifah (2017) study the same topic and find: *E-Filling* can grow taxpayer's voluntary compliance through good and simple service program and procedure, yet there is still an obstacle here. This obstacle takes the form of taxpayer's lack of knowledge on technology and the implementation of *E-Filling* positively and significantly influence taxpayer's compliance.

Theoretical Framework

Source: David FB (1989), Lisa Tamara (2014).

Logical relations between variable

Relations between perceived usefulness and taxpayer's interest in using E-Filling.

Perceived usefulness is highly determinant for the Taxpayer's success and interest to use *e-filling* in reporting their SPTs. This is confirmed in the previous studies conducted by Ivana Lie and Arja Sadjiarto (2013), Nurhasanah Firmansyah Ima Novrida (2015) and Lisa Tamara Wibisono and Agus Arianto Toly *(2014)* where individually perceived usefulness will be an important factor to influence taxpayer's interest in using *E-Filling*. Hence, the greater their interest to use *E-Filling*, the more likely the taxpayer to use *E-Filling* system.

As suggested by Desmayanti (2012), perceived usefulness can be defined as a measurement where the use of a technology will be trustworthy if any individual using it can benefit from it hence it creates some attitude, expectation and trust from the experience of using *E-Filling* and this, in turn, results in their interest to use it.

Relations between Compliance and Taxpayer's Interest in Using *E-Filling.*

Taxpayer's compliance according to Supramono, et al. (2005), is defined as a form of exercising rights and fulfilling obligations for tax in a disciplined manner in accordance with the applicable regulations of law. Taxpayer's compliance is the effort of meeting tax obligations made by taxpayers voluntarily in order to give some contribution to the national development.

Taxpayer's compliance has been an important aspect since Indonesia's taxation system follows self-assessment principle, where during the process the state gives an absolute trust to its taxpayers to count, pay and report their obligations so that they can immediately handle their tax obligations by themselves. This is supported by the studies by Husnurrosyidah, Suhadi (2017), Gusma Dwi Avianto, Sri Mangesti Rahayu, Bayu Kaniskha (2016) and Dr. Ony Widilestariningtyas, Gartina Wulan Utami (2015) which find that taxpayer's compliance has positive influence towards positive direction on taxpayer's interest in reporting their taxs using *E-Filling*.

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Relations between Service Quality and Taxpayer's Interest in Using *E-Filling*

The service quality as written by Lewis and Baums as quoted by Lena Ellitan and Liona Anatan (2007:47) suggests that it is a measurement of how good a service given is in matching the customer's expectation. Hence, this service quality is embodied through the fulfillment of customer's needs and wishes as well as the accuracy of that service delivery.

One attempt to increase taxpayer's interest is by improving the service quality. Devano, Rahayu (2006) give a definition of service quality as any form of service activity made to fulfill the taxpayer's needs. Providing services in the form of online-based *E-Filling* can give the service fastly and accurately than the manual one, hence it can improve the taxpayers' interest in reporting their tax.

RESEARCH METHOD

Research Design, Population and Sample

This is descriptive quantitative research. It is the research which analyze the data by looking at the description of primary data collected in the form of questionnaire obtained directly from the respondents in the field and the secondary data as the supporting ones to the primary data taken from journals of previous research, articles and literatures as well as other supporting data related to the main topic under study (Sugiyono; 2013).

Population and Sample

The population of this research is individual taxpayers in Tegalsari sub-district, Semarang Municipality amounting to 2,989 taxpayers.

A sample is the element taken using certain ways from a population by the researcher to represent the existing population. The sample in this research is taken using the Taxpayers in Tegalsari sub-district, Semarang who have NPWP using Taro Yamane formula, and the number of samples used is:

$$\frac{2,989}{2,989(0.1)^2+1}=96.7\cong97\ respondents$$

However, due to abnormal data extremes the researchers try to dispose of the extreme sample data to allow data normality hence the sample data used for this research are 82 respondents. The sample is taken using purposive sampling method, by taking the samples of a population based on certain criteria, namely those people with NPWP and the primary data used are from questionnaire.

Method of Analyzing Data

In analyzing the data, the researchers uses an assistance from a computer program, i.e. SPSS (*Statistical Package for Social Science*) version 17.00 and performs data normality testing, data quality test in the form of reliability test and validity test and hypothesis test using multiple linear regression analysis to perform empirical test using t test and F test.

RESULT AND DISCUSSION

Data Normality Test

The data normality testing uses One-Sample Kolmogorov-Smirnov Test and the data are found normal. The data are regarded as normally distributed when the sig. value > 0.05 and the sig. value this test produces is 0.437, greater than 0.05 as can be seen in table 3 (three) below.

Table 3
Data Normality Test

		Unstandardized Residual
N		82
Normal Parametersa	Mean	.0000000
	Std. Deviation	1.43329431
Most Extreme Differences	Absolute	.096
	Positive	.061
	Negative	-.096
Kolmogorov-Smirnov Z		.869
Asymp. Sig. (2-tailed)		.437
a. Test distribution is Normal.		

Source: Processed primary data, 2017

Data Quality Test

In this research, the validity tests of all variables are found valid because the r statistic value (corrected item total correlation) is greater than r table value, i.e. 0.183 which is obtained from table r product moment pearson with df (degree of freedom) i.e.: n-2, thus df = 82 - 2 = 80 respondents. The same also goes to the indicators of variables used, they are found valid. The Reliability test result obtained from α Cronbach *Alpha* value with all of the research existing variables showing values greater than 0.60, hence it can be stated that all respondents' answers to of some research variable are found reliable and can be used for this research.

Hypothesis Testing

Simultaneous Testing (F test)

The simultaneous testing (F test) can be scored provided that if F statistic value > F table value or significance value < 0.05, it can then be concluded that the independent variables have significant simultaneous influence on the dependent variables. The results of F test can be seen in table 4 (four) below:

Table 4
ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1449.234	4	362.308	58.863	.000[a]
	Residual	566.272	92	6.155		
	Total	2015.505	96			

Predictors: (Constant), X4 Service Quality, X2 TP Compliance, X1 Perceived usefulness, X3 Information Tech. Quality. Dependent Variable : Y. Taxpayer's Interest

Source: Processed primary data, 2017

Based on the table of simultaneous significance test (F test) result above, it can be seen that the F statistic value is 58.863 > F table value (2.722) and the significance value is 0.000 < 0.05. Hence, it can be concluded that the perceived usefulness (X1), taxpayer's compliance (X2), information technology quality (X3), service quality (X4) have simultaneous influence on taxpayer's interest in using *E-Filling* (Y).

This is confirmed by the studies conducted by Ivana Lie and Arja Sadjiarto (2013) and Lisa Tamara Wibisono and Agus Arianto Toly (2014) which find that the Perceived Usefulness variable has simultaneous influence on the taxpayer's interest in using E-*Filling.*.

Partial Testing (t test)

The result of t test can be seen in table 5 (five) below:

Table 5
Significance Test of Individual Parameter (t test)

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.255	1.878		1.734	.086
X1 Perceived Usefulness	.177	.114	.167	1.551	.124
X2 TP Compliance	.405	.145	.278	2.784	.007
X3 Information Tech. Quality	-.006	.143	-.005	-.044	.965
X4 Service Quality	.615	.147	.476	4.171	.000

a. Dependent Variable: Y TP's Interest

First Hypothesis Testing.

The regression test to the first hypothesis finds that Perceived Usefulness has influence on taxpayer's interest in using *E-Filling*.

Based on the Coefficient output above, it is found that the regression coefficient value in Perceived Usefulness (X1) variable is 0.177 which is positive. Thus it can be stated that Perceived Usefulness (X1) has positive influence on Taxpayer's Interest in using *E-Filling* (Y). It means, the higher the Perceived Usefulness (X1) the higher the Taxpayer's Interest in using *E-Filling* (Y) would be.

Based on the t test analysis result, it is found that the significance value of Perceived Usefulness variable is 0.124, which is greater than α significance rate =0.05 and the t statistic value is 1.551, which is less than t table value, i.e. 1.665 (df=n-k-1; two sides/0.025). According to the requirement that the t table value should be less than t statistic and sig. value in Perceived Usefulness variable < than 0.05, it can then be concluded that Perceived Usefulness has insignificant influence on the Taxpayer's Interest in using *E-Filling*.

This research rejects the finding of those studies conducted by Desmayanti and Zulaikha (2012), Ivana Lie and Arja Sadjiarto (2013) and Lisa Tamara Wibisono and Agus Arianto Toly (2014) as well as Nurhasanah, Firmansyah, and Ima Novrida (2015) which state that perceived usefulness has influence on taxpayer's interest in reporting their tax obligations using *E-Filling*. This is possibly due to the low awareness of the society in reporting their tax

obligations, particularly in using *E-Filling*. As a result, it does not seem to have any influence on the Taxpayer's Interest in using *E-Filling* to report their tax obligations.

Second Hypothesis Testing

The regression test to the second hypothesis finds that Taxpayer's Compliance has influence on taxpayer's interest in using E-Filling. Based on the Coefficient output above, it is found that the regression coefficient value in Taxpayer's Compliance (X2) variable is 0.45, which is positive. Thus it can be stated that Taxpayer's Compliance (X2) has positive influence on Taxpayer's Interest in using *E-Filling* (Y). It means, the higher the Taxpayer's Compliance (X2) the higher the Taxpayer's Interest in using *E-Filling* (Y).

Based on the t test analysis result it is found that the significance value of Taxpayer's Compliance variable is 0.007, which is less than the α significance rate =0.05 and the t statistic value is 2.784, which is greater than the t table value, i.e. 1.665. According to the requirement that t table value (1.665) < than t statistic (2.784), it can then be concluded that Taxpayer's Compliance variable has significant influence on Taxpayer's Interest in using *E-Filling* to report their tax obligation.

This research confirms the finding of those studies conducted by Husnurrosyidah and Suhadi (2017), Gusma Dwi Avianto, Sri Mangesti Rahayu and Bayu Kaniskha (2016) and Dr. Ony Widilestariningtyas and Gartina Wulan Utami (2015) which state that taxpayer's compliance has positive influence on Taxpayer's Interest.

This research finds that taxpayer's compliance of the society living in Tegalsari sub-district has significant influence on Taxpayer's Interest in using E-Filling. Therefore, it is expected that the government could continuously organize their dissemination program on the importance of tax for national development so that it can drive taxpayers to learn about new technology and then they will want to use E-Filling.

Third Hypothesis Testing

The regression test to the third hypothesis finds that Information Technology Quality has influence on Taxpayer's Interest in using *E-Filling*.

Based on the Coefficient output above, it is found that the regression coefficient value in Information Technology Quality (X3) variable has negative value at -0.006. Thus it can be stated that Information Technology Quality (X3) does not have positive influence on Taxpayer's Interest in using *E-Filling* (Y). It means, the better Information Technology Quality (X3) does not lead to any improvement in Taxpayer's Interest in using *E-Filling* (Y).

Based on the t test analysis result it is found that the significance value of Information Technology Quality variable shows a negative sig. value at 0.965, which is greater than α significance rate = 0.05 and t statistic value is -0.044 which is less than t table value, i.e. 1.665. It can then be concluded that Information technology quality variable has insignificant influence on Taxpayer's Interest in using *E-Filling* to report their tax obligation.

This research is different from and rejects the finding of those studies previously conducted by Desmayanti and Zulaikha (2012), Egi Nugraha S (2013) and Lisa Tamara Wibisono and Agus Arianto Toly (2014) which find that Information Technology Quality has positive influence on taxpayer's interest in reporting their taxes using *E-Filling*.

Judging from the difference of this research findings from that of those previous studies, it is possible that the Information Technology Quality for Taxpayers in Tegalsari sub-district is relatively low. Furthermore, this is probably due to the minimum knowledge and use of technology, the reluctance to learn how to use *E-Filling* for such reasons as age, education level, income and occupation hence no matter what the quality of the information technology provided by the government it will not influence the people's interest in reporting their tax obligations using *E-Filling*.

Fourth Hypothesis Testing

The regression test to the fourth hypothesis finds that Service Quality has influence on taxpayer's interest in using *E-Filling.*

Based on the Coefficient output above, it is found that the regression coefficient value in Service Quality (X4) variable is 0.615, which is positive. Thus it can be stated that Service Quality (X4) has positive influence on Taxpayer's Interest in using *E-Filling* (Y). It means, the higher and better the Quality of Service (X4) provided by the government to taxpayers, the higher and better the Taxpayer's Interest in using *E-Filling* (Y) would be.

From this testing, it is found that Service Quality has positive influence on Taxpayer's Interest in reporting their tax obligations using *E-Filling* at a sig value of 0.00 < 0.05. It means that Service Quality significantly influences Taxpayer's Interest in reporting their tax obligations using *E-Filling* and the t statistic value is 4.171, which is greater than t table value, i.e. 1.662. It can then be concluded that Taxpayer's Compliance variable has significant influence on Taxpayer's Interest in using *E-Filling* to report their tax obligations.

Result of regression model equation (Unstandardized Coefficients (B)

$$Y = 3.255 + 0.177\,X1 + 0.405\,X2 - 0.006\,X3 + 0.615\,X4 + e$$

It is interpreted as follows:

A constant of 3.255 shows that if the Perceived Usefulness (X1), Taxpayer's Compliance (X2), Information Technology Quality (X3) and Service Quality (X4) values are equal to 0, then the Taxpayer's Interest (Y) value is 3.255.

The Regression Coefficient in Perceived Usefulness (X1) variable has a positive value of 0.177. It means that if the values of Taxpayer's Compliance (X2), Information Technology Quality (X3) and Service Quality (X4) variables are constant and the Perceived Usefulness (X1) increases by 1%, then the value of Taxpayer's Interest variable will increase by 0.177 and it is concluded that there is a positive relation between Perceived Usefulness and Taxpayer's Interest where the higher the Perceived Usefulness, the higher the Taxpayer's Interest in using E-Filling would be.

The regression coefficient in Taxpayer's Compliance (X2) variable has a positive value of 0.405. It means of the Perceived Usefulness (X1), Information Technology (X3) and Service Quality (X4) variables have constant values and the Taxpayer's Compliance (X2) increases by 1%, then the value of Taxpayer's Interest variable will increase by 0.405 and it is concluded that there is a positive relation between Taxpayer's Compliance and Taxpayer's Interest where the higher the Taxpayer's Compliance the higher the Taxpayer's Interest in using *E-Filling* would be.

The regression coefficient in Information Technology Quality (X3) variable has a negative value of -0.006. It means that if the Perceived Usefulness (X1), Taxpayer's Compliance (X2) and Service Quality (X4) variables have constant values and the Information Technology Quality (X3) variable increases by 1%, then the value of Taxpayer's Interest variable will decrease by 0.006. It can then be concluded that there is a negative relations between Information Technology Quality and Taxpayer's Interest variables where the higher the Information Technology Quality, the lower the Taxpayer's Interest in using *E-Filling* would be.

The regression coefficient in Service quality (X4) variable has a positive value of 0.615. It means that if the Perceived Usefulness (X1), Taxpayer's Compliance (X2) and Information Technology (X3) variables have constant values and the Service Quality (X4) increases by 1% then the value of Taxpayer's Interest variable will increase by 0.615 and it is concluded that there is a positive relation between Service Quality and Taxpayer's Interest, where the higher and better the Service Quality value, the higher and better the Taxpayer's Interest in using *E-Filling* would be.

Conclusion and Suggestion

Conclusions

From the results of research which has been conducted, the following conclusions can then be drawn:

1. Based on the Simultaneous Test, it is stated that Perceived Usefulness (X1), Taxpayer's Compliance (X2), Information Technology Quality (X3), Service Quality (X4) variables have simultaneous influence on taxpayer's interest in using *E-Filling* (Y).

2. Based on the Coefficient output, it is found that Perceived Usefulness variable has positive influence on Taxpayer's Interest in using *E-Filling* yet in the regression analysis in the partial test it is stated that the significance value of Perceived Usefulness variable shows a sig value of 0.124 where it is greater than α significance rate =0.05 and t statistic value of 1.551 which is less than t table value, i.e. 1.665. It can then be concluded that Perceived Usefulness variable has insignificant influence on Taxpayer's Interest in using *E-Filling* to report their tax obligations.

3. Based on the Coefficient output, it is found that Taxpayer's Compliance variable has positive influence on Taxpayer's Interest in using *E-Filling*, yet in the regression analysis of the partial test it is stated that the significance value of taxpayer's compliance variable shows a sig value of 0.007 where it is less than α significance rate =0.05 and t statistic value of 2.784, which is greater than t table value, i.e. 1.665. It can then be concluded that Taxpayer's Compliance variable has significant influence on Taxpayer's Interest in using *E-Filling* to report their tax obligations.

4. Based on the Coefficient output, it is found that Information Technology Quality variable does not have positive influence on Taxpayer's Interest in using *E-Filling*, yet in the regression analysis of the partial test it is stated that the significance value of Information Technology Quality variable shows a sig value of 0.965 where it is greater

than α significance rate =0.05 and t statistic value has a negative value of 0.044 which is less than t table value, i.e. 1.665. It can then be concluded that Information Technology Quality variable has insignificant influence on Taxpayer's Interest in using *E-Filling* to report their tax obligations.

5. Based on the Coefficient output, it is found that Service Quality variable has positive influence on Taxpayer's Interest in using *E-Filling* and in the regression analysis of the partial test it is stated that there is positive influence of Service Quality on Taxpayer's Interest to report their tax obligations using E-Filling at a sig value of 0.00 < 0.05. It means that Service Quality has significant influence on Taxpayer's Interest in reporting their tax obligations using *E-Filling* and the t statistic value is 4.171, which is greater than t table value, i.e. 1.665. It can then be concluded that Service Quality variable has influence on Taxpayer's Interest in using *E-Filling* to report their tax obligations.

Suggestions

1. The Tax Directorate General should disseminate the use of *E-Filling* more frequently in coordination with those at district and sub-district levels.

2. The government needs to hold a dissemination program on the importance of awareness to pay tax through regional officers at district or sub-district levels, so that Taxpayers will have some awareness to learn how to use technology, particularly the one for reporting their tax obligations using *E-Filling*.

3. The results of this research are suggested to be considerations for future research by adding more variables or finding wider population and samples.

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