

***The Effect Of Convenience, Usefulness, Security And Confidentiality,
Readiness Of Information Technology On The Use Of E-Filing For Individual
Taxpayers
(Case Study At Kpp Pratama West Tangerang)***

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ABSTRACT

The research here is carried out to test the influence of perceptions of convenience, perceptions of usefulness, security and confidentiality, readiness of information technology on the use of e-Filing for individual taxpayers. In the research here, it uses data sources, namely primary data. Primary data that was obtained through the distribution of questionnaires. The sample of the research here is 53 Individual Taxpayers at the Tax Service Office (KPP) Pratama Tangerang Barat. The research data are here using SPSS version 25 software along with descriptive statics, reliability tests, validity tests, classical assumption tests, multiple linear regression analysis and hypothesis tests in processing. Based on the analysis that has been carried out, the results of the researcher can make conclusions that can be stated as follows: Perception of Ease does not affect the use of e-Filing, Perception of Usefulness does not affect the use of e-Filing, Security and Confidentiality affects the Use of e-Filing, Readiness of Information Technology does not affect the Use of e-Filing . Perception of Ease, Perception of Usefulness, Security and Confidentiality, Readiness of Information Technology jointly affect the Use of e-Filing.

Keywords: Convenience, Usefulness, Security and Confidentiality, Readiness of Information Technology, Use of E-Filing

INTRODUCTION

Taxes according to Prof. Dr. P. J. A. Andriani in the book written by (Sumarsan 2017, 3) is the contribution given by the community to the state (as it may be forced) that is owed from being obliged to make payments based on the general regulations (laws) in force and does not get a direct return that can be appointed and its use is to take care of general outputs as it relates together with the duties of the state for the administration of government.

That way each Indonesian taxpayer who is residing in Indonesia who has been obliged to pay taxes as for those listed on the provisions of the applicable laws and regulations along with the reporting of tax returns must be able to carry out their obligations.

Every taxpayer has an obligation regarding tax matters, namely with an Annual Tax Return to the tax service office to be reported which is carried out once a year and has a deadline for submission until April 30.

With the rapid development of technology that realizes many changes including something that is done to be easier and faster, the tax reporting system can also develop by using technology to be more effective and efficient so that taxpayers can easily report annual tax returns (SPT) by not having to enter the tax service office. The technology is a tax reporting system through

an electronic application called e-Filing.

The Directorate General of Taxes (DGT) has introduced a program for submitting Annual Income Tax Returns (SPT) through an electronic application on the name known as e-Filing since 2004. This step was carried out to follow several countries that belong to the advanced group that had first introduced e-Filing. learned their experiences, DGT noticed that apart from being able to present benefits to tax authorities and taxpayers, it turned out to be also (go green) environmentally friendly on the use of e-Filing (www.kemenkeu.go.id).

In this case, all e-Filing users will not find it difficult to use e-Filing because it can be carried out at home, work, or outside the city and no longer need to use a lot of paper so that it can reduce the capacity of paper use. e-Filing users also no longer need to drain energy and time to be able to go to KPP and face queues to get the annual tax return receipt which can now be given via user e-mail and users are easy to receive or retrieve.

On research (Monika and Jenni, 2021) revealed that the use of e-Filing uses the internet network to report Notification Letters (SPT) and does not need to go directly to the Tax Service Office (KPP).

Based on the explanations on (www.cnbcindonesia.com) there was an increase in electronic reporting of tax returns, which in the previous year collected

10.65 million while in 2021 it collected more than 11.89 million. That way the author here wants to know what factors support the increasing use of e-Filing against individual taxpayers.

There are several factors that can affect the use of e-Filing for individual taxpayers, including: perception of convenience, perception of usefulness, security and confidentiality, readiness of information technology.

Research Objectives :

Has the aim of analyzing the influence of perception of convenience on the use of e-Filing, Has the aim of analyzing the influence of perception of usefulness on the use of e-Filing, Has the purpose of analyzing the influence of security and confidentiality on the use of e-Filing, Has the purpose of analyzing the influence of information technology readiness on the use of e-Filing , Has the aim of analyzing the influence of perceptions of convenience, perceptions of usefulness, security and confidentiality, readiness of information technology on the use of e-Filing.

LITERATURE REVIEW

According to (Suhendra and Murwaningsari, 2019) reveals that:

"Taxes are dues to the state owned from entities or private persons who have a coercive nature based on the law, along with tak meto get a reply in a direct way

and used for something that the state needs earmarked for the greatest prosperity of the people".

At (Wulandari and Limajatini, 2021) reveals that:

"Taxation is a source of national income for all necessary output payments, one of which is also paying output for the construction of public infrastructure, such as airports, stations, bridges, toll roads, and ports and highways".

Notification Letter

According to in the book written by (Resmi 2019, 38):

"A Tax Return (SPT) is a means for taxpayers to report matters related to tax obligations. The tax return should be filled in clearly and correctly along with complete with Indonesian language that uses Arabic numerals and Latin letters, as well as rupiah currency units and signs, and submits it to the Tax Service Office (KPP) or in another place that has been determined by the Director General of Taxes".

E-Filing

According to the official website at the Directorate General of Taxes(www.pajak.go.id), e-Filing is a way of submitting a Notification Letter (SPT) by electronic means that it is carried out in real time and online through tax application service providers (PJAP) or the internet on the website of the Directorate General of Taxes (<http://www.pajak.go.id>).

Convenience Perception

According to (Devina and Waluyo, 2016) the perception of convenience is a measure of the use of technology when a person

believes that a technology system can be easily understood and used.

The perception of convenience is an individual when he feels easy to understand and use the technological system and is not complicated and difficult to understand and use.

Perception of Usefulness

According to Primary (2016) in (Utami and Osesoga, 2017) the perception of usefulness is a measure when the use of a technology is believed to realize benefits to the humans who use it.

The perception of usefulness is where when several technology network systems can provide benefits, increase job performance, make it easier to carry out a job, and increase the effectiveness of someone who uses it.

Security and Confidentiality

According to (Putra et al., 2020) this security and confidentiality is given the meaning that the taxpayer has a perception and trust that e-Filing is able to ensure the security of taxpayer data and can ensure its confidentiality, that way if the taxpayer uses e-Filing to report their taxes, the data that the taxpayer gives will not be leaked and diper misused by irresponsible people . When taxpayers find a sense of security and confidentiality to use e-Filing is high , therefore taxpayers will not hesitate in using it against their tax reporting.

Security is a procedure to protect

information systems from theft, loss, hacking, damage, and unauthorized access. While confidentiality is a data that is privacy in nature, it must not be known by other people, not only the owner or certain people who know it.

Information Technology Readiness

According to (Devina and Waluyo, 2016) taxpayer information technology readiness is personally towards this to be willing to accept a technological improvement as for being, including with the emergence of the e-Filing system.

Information technology readiness is a person where when he is ready to be able to accept an existing technological advance, especially in the emergence of the e-Filing system.

Use of E-Filing

In the research (Utami and Osesoga, 2017) the use of e-Filing is a means used for the delivery of annual tax returns by electronic means as well as being carried out online from taxpayers using the e-Filing system.

The use of e-Filing for what is here is that they are users of the delivery of tax returns in an electronic way by using the e-Filing system online so that those who use it can be easier to carry out their taxpayers.

RESEARCH METHODS

The type of research that is here uses quantitative research. The type of quantitative research used for research here

is descriptive research.

Data Types and Sources

There are types of data used for research that is here is quantitative data or data kuantitatif.

There is a source of data used for research that is located here is primary data.

In the research contained here the primary data used on researchers is to distribute questionnaires and after that respondents will fill in.

Population and Sample

The population of the study located here is Individual Taxpayers at the west Tangerang Pratama Tax Service Office.

Based on the explanation of sample size for research according to Sugiyono (2017: 155) in the study (Sarroh and Fidiana, 2020) it can be concluded, among others: The feasibility of a sample to a study is 30 to 500, if the sample is divided into a category with a minimum of 30 samples, and if carrying out a multivariate analysis bersama multivariate so that the sample has a minimum of 10 times by the number of variables to be studied.

That way because in the research here there are 5 variables, yes, 4 independent variables are used and 1 dependent variable is used. That way the minimum number of samples taken is $5 \times 10 = 50$. In this study researchers took 53 respondent counts. That

way the sample of the research here is 53 Individual Taxpayers at the west Tangerang Pratama Tax Service Office.

The sampling technique is also used for researchers while being here, namely using nonprobability sampling and the method used is convenience sampling.

Data Collection Techniques

In the data collection technique, the researcher's research is carried out, while being here is by collecting questionnaires.

The data on the existing research was generated through a questionnaire through a likert scale.

Data Analysis Techniques

In the research located here, there is data processing by variables that will be studied by using statistical software, namely SPSS 25.

1. Coefficient of Determination (R^2)

2. Partial Significance Test (Statistical Test t)

3. Simultaneous Significance Test (Statistical Test F)

In the book written by (Ghozali 2018, 98) the hypothesis test in this kind of thing is called the significance test in an overall way to the estimated regression line even if observed, whether Y is linearly related to X1, X2, and X3.

RESEARCH RESULTS

1. Coefficient of Determination (R^2)

Coefficient of Determination

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,852 ^a	,726	,703	,675

a. Predictors: (Constant), X4, X3, X2, X1

b. Dependent Variable: Y

It can be seen from the results that have been processed by the data, it explains that there is an Adjusted R Square of 0.703. Which can show that variables are strongly correlated.

2. Partial Significance Test (Statistical Test t)

Statistical Test t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	4,223	1,294		3,265	,002
X1	-,056	,048	-,131	-1,178	,244

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	57,846	4	14,462	31,766	,000 ^b
Residual	21,852	48	,455		
Total	79,698	52			
X2	,006	,033	,017	,183	,856
X3	,435	,042	,887	10,283	,000
X4	,059	,076	,074	,787	,435

a. Dependent Variable: Y

It can be seen from the results that have been processed by the data, statistical test t explains that the perception of ease has a significance value of t (p-value) of 0.244

greater than 0.05 (0.244 > 0.05).

It can be seen from the results that have been processed by the data, the statistical test t explains that the perception of usefulness has a significance value of t (p-value) of 0.856 greater than 0.05 (0.856 > 0.05).

It can be seen from the results that have been processed by the data, the statistical test t explains that security and confidentiality have a significance value of t (p-value) of 0.000 less than 0.05 (0.000 < 0.05).

It can be seen from the results that have been processed by the data, the statistical test t explains that the readiness of information technology has a significance value of t (p-value) of 0.435 greater than 0.05 (0.435 > 0.05).

3. Simultaneous Significance Test (Statistical Test F)

Statistical Test F

ANOVA^a

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X3, X2, X1

It can be seen from the results that have been processed by the data, statistical test t explains that the perception of convenience, perception of usefulness, security and confidentiality, readiness of information

technology has a significance value of F (p-value) of 0.000 less than 0.05 ($0.000 < 0.05$).

CONCLUSION

In the research here, it was carried out by collecting questionnaires that had been distributed at the West Tangerang Primary Tax Service Office and 53 respondents were Individual Taxpayers who used e-Filing. The variables in the study here are 4 independent variables used and 1 dependent variable that is used so meaningfully if overall there are a number of 5 variables used. The conclusions in the research results here are, among others: 1). The perception of ease has no effect on the use of e-Filing. 2). Perception of Usefulness has no effect on the use of e-Filing. 3). Security and Confidentiality affect the use of e-Filing. 4). Information Technology readiness has no effect on the use of e-Filing. 5) Perception of Convenience, Perception of Usefulness, Security and Confidentiality, Readiness of Information Technology jointly affect the use of e-Filing.

SUGGESTION

Adding other independent variables that can affect the use of e-Filing that are not used in the research here, for example the complexity of use, general knowledge of taxes, and taxpayer satisfaction

Researchers who can then further expand the area of the population or their samples are expected to get better results.

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