

# The effect of innovation attributes and taxpayer's experience on the interest of the use of online tax filing system on individual taxpayers in Surabaya

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## ABSTRACT

So far, the reform in tax payment with its self-assessment system can provide a solution required for better tax payment and bring public services to the community-oriented. However, the self-assessment system has shown a lot of weaknesses that make taxpayer services not optimal. The purpose of this study is to determine the factors that affect the interest of the use of online tax filing system on individual taxpayer in the Tax Office Pratama Surabaya City Karangpilang. The factors used as independent variables in this study are innovation attributes consisting of relative advantage, compatibility, complexity, trialability, observability and taxpayer's experience. As many as 100 respondents comprising individual taxpayers are selected as respondents in the study. The results show that there is significant effect between innovation attributes consisting of relative advantage, compatibility, complexity, trialability, observability and taxpayer's experience on the interest of the use of online tax filing system. And the researcher finds that most significant effect on the interest of the use of online tax filing system is compability.

## ABSTRAK

Sejauh ini, reformasi di pembayaran pajak dengan sistem self assessment dapat memberikan solusi yang diperlukan untuk pembayaran pajak yang lebih baik dan membawa pelayanan publik yang berorientasi pada masyarakat. Namun, sistem self-assessment telah menunjukkan banyak kelemahan yang membuat layanan wajib pajak tidak optimal. Tujuan dari penelitian ini adalah untuk mengetahui faktor-faktor yang mempengaruhi minat pemanfaatan sistem pengarsipan pajak online pada wajib pajak orang pribadi di Kantor Pelayanan Pajak Pratama Kota Surabaya di Karangpilang. Faktor-faktor yang digunakan sebagai variabel independen dalam penelitian ini adalah atribut inovasi yang terdiri atas keuntungan relatif, kompatibilitas, kompleksitas, trialability, observability dan pengalaman wajib pajak. Sebanyak 100 responden yang terdiri atas wajib pajak orang pribadi yang terpilih sebagai responden dalam penelitian ini. Hasil penelitian menunjukkan bahwa ada pengaruh yang signifikan antara atribut inovasi yang terdiri dari keuntungan relatif, kompatibilitas, kompleksitas, trialability, observability dan pengalaman wajib pajak pada kepentingan penggunaan sistem pengajuan pajak online. Dan peneliti menemukan bahwa sebagian besar berpengaruh signifikan terhadap minat penggunaan sistem pelaporan pajak online adalah kesesuaian.

## 1. INTRODUCTION

Reform in the field of taxation has begun since 1984. It is indicated by some changes that occur in the tax calculation system such as from *official assessment system* to *self-assessment system* as stipulated in Law No. 7 of 1983 on Income Tax. Such

changes occur in relation to the importance of the taxpayers to be more transparent. Self-assessment system means that the taxpayers, or public, are given full credence to compute, calculate, pay and report their taxes payable by themselves or independently.

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Reform in tax payment, initially using a self-assessment system, provides a solution required for the development of better tax payment and in order to bring public services to the community-oriented. However, the self-assessment system, during the last few years, has shown a lot of weaknesses that make taxpayer services not optimal, such as manual tax payment system which is considered relatively complex and time-consuming (Liang and Lu 2013). The complexity refers to the number of forms that make communities get difficulties, for example is when a taxpayer is going to report his annual income tax manually. To report the annual individual income tax, 1770 SS, the taxpayer will need at least two sheets of paper. While for the annual corporate income tax, 1771, the taxpayer will need at least eight sheets of paper (pajak.go.id 2014).

Reform in taxation is still going on and developed by the Directorate General of Taxes to improve the public service on the community, as stipulated in Volume I of tax reform from 2000 to 2008. For example, volume I of this tax reform includes three things; (1) administrative reform (modernization), such as the service system that tries to use information and technology, (2) regulatory reform (policy), and (3) the intensification and intensification in adding and deepening the payment obligations imposed on the taxpayers (Ulfa and Meirinawati 2014).

Reform in the field of administration has currently being developed. It is done to offset the development of globalization era that is increasingly focused on the changes in information technology advances. These changes include service to the taxpayers, in which initially the taxpayers must have submitted to the Tax Office directly, but now this can be done online by using the *e-filing* facility on the official website of the tax agency (DGT). Online tax filing is a delivery service or electronic submission of tax returns, either individual or corporate (company/organization) to the Directorate General of Taxes (DGT) through the Application Service Provider (ASP) by making use of online and real time internet communication lines, so the taxpayer no longer need to print all report forms and wait for receipt manually (Laihad 2013).

Transition to online reporting is basically aimed to implement the more effective and efficient model of public services by reducing printing forms which are relatively complicated. Unfortunately, behind the advantages, online tax payments are still very limited in utilization. This is because the public awareness of the use of the technology is still relatively low (Liang and Lu 2012; Ling and Fatt 2008).

Cultural change in the use of information technology as an alternative in the tax payment service may also be referred to as the innovation diffusion step towards the use of information technology. This diffusion of innovations is very useful for the progress and human development since there is a process of adoption by an individual or a group and is applied in the prevailing social system, in which the system, which will be applied, is better, innovative, efficient, and effective. Diffusion of innovation itself can be measured using five attributes of perception, namely relative advantage, compatibility, complexity, trialability, and observability. The five attributes should constitute the things that can be used as a reference for the success of the acceptance of innovation in the function and social systems (Liang and Lu 2013).

The research conducted by Liang and Lu (2013), of the five attributes shows three attributes that significantly affect the desire or interest of the public in the use of online tax filing system, ie relative advantage, compatibility, and complexity. Another researcher who used the perception of usefulness, perceived ease of use, and the satisfaction of use is Noviandini (2012) who found that all these three perceptions simultaneously have positive effect on the public interest in the use of online tax filing system.

Based on the background outlined above it is noted that the testing of several factors affect the interests of the taxpayers to use online tax filing system. Therefore, it is formulated whether innovation attributes and taxpayer's experience affect the interest of taxpayers in using online tax filing system. Besides that, it attempts to reveal what factors have the biggest effect on the interest in using the online tax filing system. Thus, this study tries to investigate the influence of innovation attributes and taxpayer's experience on the interest in using online tax filing system, and to know from these two factors, which one that has more significant effect on the interest in using online tax filing system in Tax Office Pratama Karangpilang Surabaya. The results of this study are expected to increase the knowledge and understanding among researchers and the public in general about online tax filing system that has been created to help the taxpayers in managing their taxation activities easily.

## 2. THEORETICAL FRAMEWORK AND HYPOTHESIS

### Tax

Tjahjono and Hussein (2005: 2) describe that tax is the people's contribution to the state treasury, or

the transition of wealth from particular sector to the government sector under Law, enforceable, with no merit reciprocal (*tegen prestatie*) that is directly appointed and used to finance public expenditure. The compulsory contributions are to be paid according to the applicable regulations. The contributions obtained from the people would be used to finance public expenditures, including state assignment held by government.

### Online Tax Filing System

Online tax filing system is an e-government service that facilitates the community in meeting their responsibilities as citizens through tax payments (Kamarulzaman and Azmi 2010). Online tax filing system presents because the manual tax payment system is considered relatively complex and time-consuming. Therefore, the online system is expected to be more effective and efficient in facilitating two-way communication on the tax payment service system. The taxpayers pay taxes using internet access, or online, and can use tax payment software to input their income data directly, so they no longer require paper or form which is filled in manually (Liang and Lu 2013).

Online tax filing system is defined as a service delivery or the electronically delivery of tax returns either individual or corporate (company/organization) to the Directorate General of Taxes through the Application Service Provider (ASP) by making use of online internet communication and in real time, so that the taxpayers no longer print the report forms and wait for the receipt manually (Laihad 2013).

### Innovation Diffusion Theory

Diffusion of innovation can be defined as a process which is adopted by an individual or a group and applied in the prevailing social system, because the system that will be applied is considered better, innovative, efficient and effective. The key to the diffusion of innovation itself is the innovation and time (Liang and Lu 2013). Diffusion in innovation is not always about the acceptance but it can also be in a form of rejection that leads to certain consequences. In turn, it can cause changes in function and social systems, such as when the new ideas are created, disseminated, and adopted or rejected. Innovation can be divided into five attributes of perception (Rogers, in Liang and Lu 2013):

1. *Relative Advantage* describes the extent to which an innovation is considered better than the ever existing idea or way. *Relative Advantage* can be measured through the ability of the economy

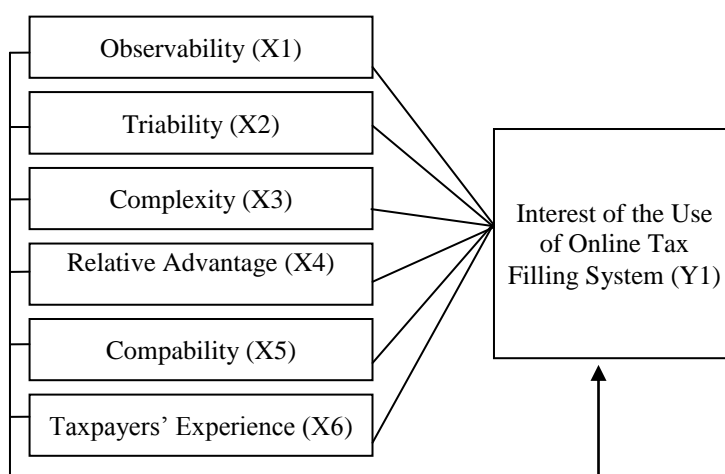
and/or public satisfaction.

2. *Compatibility* describes the extent to which an innovation is considered consistent with the existing values, past experiences, and the potential needs of the adopters. A more compatible idea cannot always be adopted directly by the adopters to be applied in the life of each individual. Therefore, an innovation should be compatible in order to be able to develop new ideas that are useful for community, and the ideas are considered familiar. An innovation is considered compatible or incompatible when it is appropriate with (1) the values and socio-cultural beliefs, (2) the previously introduced ideas, (3) the social needs in innovating.
3. *Complexity* describes the extent to which an innovation is considered relatively difficult to understand and do. An innovation which is too difficult to be understood and applied will tend to be not interesting for adoption. An example of the complexity of an innovation is as perceived by the members of a social system, or something that is negatively related to the rate of adoption.
4. *Trialability* describes the extent to which an innovation can be implemented or applied in the process of adoption.
5. *Observability* describes the extent to which the results of a innovation is visible to others. This is because the results of some of ideas are easily observed and communicated to others, while some are difficult to be observed and communicated to others.

### Taxpayers' Experiences

Experience is defined as the accumulation of each event and the attitude towards the problems experienced. Experience is the first step of the implementation of any plan where experience is a reference. The more experience possessed by a person, the more mature the person in managing life and the easier it is to carry out tasks that are carried. On the other hand, the experience is forgotten teacher, but it is considered as the most valuable teacher (Yudantara 2006).

The existence of experience can not be reversed and recovered within the same period as the time goes on and new experience will come again. Incident will come continuously and make someone immediately decide and choose which experience that will serve as a recommendation for an action. The experience will continue to occur throughout a person's life as evidenced by the effort to always try, because the more experience a person pos-



**Figure 1**  
**Research Framework**

sesses, the more he understands his weaknesses. The existence of events, experiments, experiences, struggles, relationships, employment, unemployment, and inactivity is one form of experience that will give different results to someone, so the experiences itself depends on what a person decides (Yudantara 2006).

### Interest in the Use

Interest is an attitude that continues over time and leads to a pattern of a person's attention, so that the people who have an interest are becoming more selective towards the object of interest or feeling which states that an activity, work or object has a value that is valuable or meaningful to the individual. Interest in the use is interpreted as a gesture of attention that leads to the existence of the use of product or certain product that is considered to have a value that is valuable or meaningful for the individual. If someone has a great interest in a particular activity then that, the person will try to do the activity as well as possible and as much as possible so that there is a sense of satisfaction in the person. The Interest of a person in a case is shown by the existence of the activities undertaken, the objects assessed, the choices of topics and readings as well as the patterns of behavior. Thus arose the notion that knowledge or information about a person or an object must exist ahead of the interests of the person or an object (Suyasa et al. 2005).

Figure 1 is the framework of relationship of the five attributes of innovation and the taxpayers' experience on the interest in the use of online tax filing system on the individual taxpayer at the Tax Office Pratama Surabaya Karangpilang.

Based on the problem formulation, the research objectives, and the framework outlined in

Figure 1, it can be asserted that the hypothesis consists of the following:

H1: Attributes of innovation, consisting of observability, trialability, complexity, relative advantage and compatibility as well as taxpayer's experience, simultaneously affect the interest in the use of online tax filing system on individual taxpayers in the Tax Office Pratama Surabaya City Karangpilang.

H2: Attributes of innovation, consisting of observability, trialability, complexity, relative advantage and compatibility as well as the taxpayer's experience, partially effect the interest in the use of online tax filing system on individual taxpayers in the Tax Office Pratama Surabaya City Karangpilang.

H3: Among the attributes of innovation consisting of observability, trialability, complexity, relative advantage and compatibility as well as the taxpayer's experience, it is alleged that compatibility dimension is the dimension that has most dominant influence on the interest in the use of online tax filing system on individual taxpayer in the Tax Office Pratama Surabaya City Karangpilang.

### 3. RESEARCH METHOD

This study is a quantitative approach, which is presented in the form of numbers, and the analysis was done by using statistic analysis (Sugiyono 2012: 7). The method used is a survey method, a method of data collection, which is based on the questions, submitted to the respondents that are designed to obtain information from the respondents (Sugiyono 2012: 6).

This is cross sectional study that is a design study, which is conducted to observe events overall subject of the study at one pint in time and to observe the causes and consequences observed at one

point in time (Suwarjana 2012). The purpose is to explain the causal relationship between one variable and other variable. So in this study there are independent variables (affecting variables) and dependent variables (affected variables) (Sugiyono 2012: 37).

This research process requires limitation on the location of the sample, which is generally based on the consideration of homogeneity of respondents, or the respondents used as the samples). The samples taken in this study are Taxpayers at Tax Office Pratama Surabaya City, which is located in Karangpilang.

The limitation of the samples is intended to obtain the answers of the respondents that can truly represent the population, Because there are some respondents in the Tax Office Pratama Surabaya in Karangpilang who less understand and know about the online tax filing system.

### **Operational Definition and Variable Measurement**

#### **Observability (X1)**

Observability is a variable that describes the extent to which the results of an innovation (online tax filing system) can be emulated by anyone other than the taxpayers in the Tax Office Pratama Surabaya. This variable is measured through statement items using a Likert scale.

#### **Trialability (X2)**

Trialability is a variable that describes the extent to which an innovation (online tax filing system) can be implemented or applied in the process of adoption by the taxpayers in the Tax Office Pratama Surabaya. This variable is measured through statement items using a Likert scale.

#### **Complexity (X3)**

Complexity is a variable that describes the extent to which an innovation (online tax filing system) is considered relatively difficult to be understood and carried out by the taxpayers in the Tax Office Pratama Surabaya. This variable is measured through statement items using a Likert scale.

#### **Relative Advantage (X4)**

Relative advantage is a variable that describes the extent to which an innovation (online tax filing system) is considered better than the existing ideas or ways (self-assessment system) by the taxpayers in the Tax Office Pratama Surabaya. This variable is measured through statement items using a Likert scale.

#### **Compatibility (X5)**

Compatibility is a variable that describes the extent to which an innovation (online tax filing system) to be consistent with the existing values, past experiences, and potential needs of the adopters by the taxpayers in the Tax Office Pratama Surabaya. This variable is measured through statement items using a Likert scale.

#### **Taxpayer's Experience (X6)**

Taxpayer's experience is a variable that describes the existence of experience in making tax payments and the obligations of tax administration in the Tax Office of Pratama Surabaya.

#### **User's Interest (Y)**

User's interest is a variable that describes the taxpayer's interest to use online tax filing system in the process of the adoption of innovations in the tax payment system in the Tax Office Pratama Surabaya.

The questionnaires in this study have the answer choices that have been predetermined by using a Likert scale response criteria. Likert scale is a scaling technique to measure attitudes, opinions, or one's perception of himself or his group or a group of people related to a case (Sugiyono 2012: 93). Likert scale used in this study is the five-range-Likert scale. The items are arranged in five alternative responses expressing strongly agree, agree, neutral or uncertain or undecided, disagree, and strongly disagree. Each response is associated with a score or scale for each statement.

Score 1 for Strongly Disagree, Score 2 for Disagree, Score 3 for Uncertain, Score 4 for Agree, and Score 5 for Strongly Agree.

#### **Population, Sample, and Sampling Technique**

The population is a mix of all elements in the form of events, things or people that have similar characteristics that become the center of attention of a researcher, because it is seen as the universe of the study. The population is also defined as all parts or the member of the object to be observed (Sugiyono 2012: 80-81). Sample is a small group which is observed and part of the population so that the nature and characteristic of the population is also owned by the sample. The population in this study is the individual taxpayers who are registered in the Tax Office of Pratama Surabaya city in Karangpilang, and has followed the socialization on the use of e-filing conducted by the Tax Office Pratama Surabaya in Karangpilang. The number of the population in 2013 was as many as 31,594 people.

**Table 1**  
**Gender of Respondents**

Gender	Number of Respondents	Percentage (%)
Male	51	51 %
Female	49	49 %
Total	100	100 %

Source: Results of Questionnaire Collection.

**Table 2**  
**Age of Respondent**

Ages	Number of Respondents	Percentage (%)
20 – 30 years	79	79 %
31 – 40 years	13	13 %
> 40 years	8	8 %
Total	100	100 %

Source: Results of Questionnaire Collection.

**Table 3**  
**Education Background of the Respondent**

Education	Number of Respondents	Percentage (%)
SMA (Senior High School)	11	11 %
D3 (Bachelor)	8	8 %
S1 (Under Graduate)	76	76 %
S2 (Post Graduate)	3	3 %
Others	2	2 %
Total	33	100 %

Source: Results of Questionnaire Collection.

**Table 4**  
**Knowing e -Filing**

Description	Number of Respondents	Percentage (%)
Know	98	98 %
Not Know	2	2 %
Total	100	100 %

Source: Results of Questionnaire Collection.

The sampling technique used is purposive sampling, a sampling technique with particular consideration (Sugiyono 2012: 85). The consideration is based on the selection of respondents who already use the Online Tax Filing System, because the observed object is the interest in the use.

The sample calculations are performed using Slovin formula as follows:

$$n = \frac{N}{N.d^2+1} \quad (1)$$

$$n = \frac{31594}{31594.(0.1)^2+1}$$

$$n = \frac{31594.0.01+1}{31594}$$

$$n = \frac{316.94}{1}$$

$$n = 99.69 \approx 100$$

Where:

$n$  = Sample size

$N$  = Number of population

$d$  = The allowance of inaccuracy due to the sampling error that can be tolerated.

Based on these calculations, the results show that the number of samples used in this study is 100 individual taxpayers who are registered in the Tax Office Pratama Surabaya in Karangpilang.

## 4. DATA ANALYSIS AND DISCUSSION

### Description of Respondent Data

This study takes the Tax Office of Pratama Surabaya Karangpilang as the research object. The sample includes the taxpayers in the Tax Office Pratama Surabaya Karangpilang who ever used e-filing and have been classified according to gender, age, education, knowing the e-Filing and using e-Filing. The characteristics of respondents based on gender, based on the results of the questionnaires that have been distributed, can be determined as shown in Table 1.

Based on Table 1, it can be seen that as many as 51 respondents are male, while as many as 49 respondents are female. It can be concluded that the majority of respondents in this study are male.

Based on the data processing that has been done, the characteristics of respondents based on age can be recognized as in Table 2.

Based on Table 2, it can be seen that most of the respondents in this study are ranging from twenty to thirty years. The characteristics of respondents based on the educational background can be seen in Table 3.

Based on Table 3, it can be seen that there are 11 respondents from high school education, 8 respondents from Diploma, 76 respondents from Bachelor Degree, 3 respondents from Master Degree, and 2 respondents from other education backgrounds. These results indicate that most respondents in this study are from Bachelor Degree.

Based on the results of the frequency distribution conducted by the researcher on the respondents' e-Filing understanding, it can be seen that there are 98 respondents who know e-Filing or 98%, and 2 respondents who do not know e-Filing or 2% (see Table 4). These results indicate that most taxpayers who become the responded already know about the e-Filing.

Based on the results of the frequency distribution conducted by the researcher on the respondents who use e-Filing (see Table 5), it can be seen that there are 93 respondents who use e-Filing or 93%, and 7 respondents who do not use e-Filing or 7%. These results indicate that the majority of res

pondents already use e-Filing. These results indicate that the presence of e-Filing enables taxpayers take advantage of e-Filing to make tax payments.

### Validity Test and Reliability Test

First, the data obtained in this study were tested using validity and reliability tests (See table 6 and Table 7). The question items are said valid if the Pearson Correlation generates significant value < 0.05. The reliability test can be measured using Cronbach's Alpha value, where the value should be greater than 0.60.

Based on Table 6 and Table 7, the results of validity and reliability tests for the question items on each variable of this study demonstrate the significant value of less than 0.05 and Cronbach's Alpha value of greater than 0.60, so it can be said that the instrument of this research is valid and reliable.

### Normality Test, Multicollinearity Test, and Heteroscedasticity Test

Based on the results of the normality test conducted by using the Kolmogorov-Smirnov test, the resulting value is 0.607 with Asymp.Sig (2-tailed) equal to 0.855. This value is greater than the significant coefficients of 0.05, so it can be said that the data were normally distributed (Ghozali 2006: 31).

The results of multicollinearity test with tolerance values indicate that for the variable of observability is 0.573, Trialability is 0.982, Complexity is 0.869, Relative Advantage is 0.613, Compability is 0.839 and Taxpayer's experience is 0.955. These values indicate that there is no independent variable that has a tolerance value of less than 0.10, which means that there is no correlation among the independent variables. The results of the calculation of VIF value also indicate the same thing that no independent variable that has a VIF value of more than 10. It can be concluded that there is no multicollinearity among independent variables in the regression model (Ghozali 2006: 93).

The results of heteroscedasticity test indicate that the figures, patterns, or visible points are spread and below the number 0 on the Y axis. It can be stated that there is no heteroscedasticity in the data generated.

### Multiple Linear Regression Test

The test and treatment of regression analysis aim to find the influence of the independent variables on the dependent variable of the study. The regression shows the influence of Observability variable (X1), Trialability (X2), Complexity (X3), Relative Advantage (X4), Compability (X5), and Taxpayer's Expe-

**Table 5**  
Using e-Filing

Description	Number of Respondents	Percentage (%)
Using	93	93 %
Not Using	7	7 %
Total	100	100 %

Source: Results of Questionnaire Collection.

**Table 6**  
Results of Validity Test

Variable	Question Items	Sig.
Observability	X1.1 - X1.3	< 0.05
Triability	X2.1 - X2.3	< 0.05
Complexity	X3.1 - X3.3	< 0.05
Relative Advantage	X4.1 - X4.3	< 0.05
Compability	X5.1 - X5.3	< 0.05
Taxpayer's Experience	X6.1 - X6.3	< 0.05
Interest in Use	Y1.1 - Y1.1	< 0.05

Source: Results of Questionnaire Collection.

rience (X6) on User's Interest (Y). The results of multiple Linear regression analysis will show whether there is an influence of Observability (X1), Trialability (X2), Complexity (X3), Relative Advantage (X4), Compability (X5), and Taxpayer's Experience (X6) on the User's Interest (Y) either simultaneously or partially. The regression results in this study are:

$$Y = -3.062 + 0.392 \text{ Observability} + 0.149 \text{ Trialability} + 0.142 \text{ Complexity} + 0.235 \text{ Relative Advantage} + 0.494 \text{ Compability} - 0.116 \text{ Taxpayer's Experience} + 0 + e.$$

Based on these equations, it indicates that the result of coefficient value of the observability variable (X1) is positive, with a value of 0.392. This indicates a change into the same direction between the observability variable (X1) and the user's interest variable (Y). This means that if the observability (X1) of an innovation could be seen by other people, it will be able to enhance the User's Interest (Y) of 0.392. Vice versa, if the existence of an innovation with the observability (X1) which is not very visible to other people, then it will be able to lower the User's Interest (Y) of 0.392. It is assumed that the variables of Trialability (X2), Complexity (X3), Relative Advantage (X4), Compability (X5), and Taxpayer's Experience (X6) have constant value.

The above equation also shows that the result of the coefficient value of the Taxpayer Experience variable (X6) is negative, with a value of -0.116. This suggests that there is a change in the opposite direction, where the presence or absence of the taxpayer's experience will not affect the user interest with the value of -0.116. It is assumed that the variables of Observability (X1), Trialability (X2),

**Table 7**  
**Results of Reliability Test**

Research Variables	N of Items	Cronbach's Alpha	Critical Value
Observability	3	0.763	0.60
Triability	3	0.610	0.60
Complexity	3	0.771	0.60
Relative Advantage	3	0.712	0.60
Compability	3	0.666	0.60
Taxpayer's Experience	3	0.777	0.60
Interest in Use	3	0.762	0.60

Source: Results of Questionnaire Collection.

**Table 8**  
**Determination Coefficient (R<sup>2</sup>)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
	0.875	0.765	0.750	0.616	2.060

Source: Processed Data.

**Table 9**  
**T Test (Partial)**

Model	T	Sig.	Partial
(Constant)	-2.451	0.016	
Observability	5.940	0.000	0.524
Trialability	2.157	0.034	0.218
Complexity	2.490	0.015	0.250
Relative Advantage	3.201	0.002	0.315
Compability	8.114	0.000	0.644
Taxpayer's Experience	-2.134	0.035	-0.216

Source: Processed Data.

Complexity (X3), Relative Advantage (X4), and Compability (X5) have constant value.

### Hypothesis Test (Multi Determination Coefficient, F Test, and T Test)

#### Multi Determination Coefficient

Based on the calculation of the determination coefficient (R<sup>2</sup>), it indicates the value of 0.765 (76.5%). This means that 76.5% user interest in e-filing conducted in the Tax Office Pratama Surabaya Karangpilang can be explained by the variables of Observability (X1), Trialability (X2), Complexity (X3), Relative Advantage (X4), Compability (X5), and Taxpayer's Experience (X6). While the rest (100% -76.5% = 23.5%) is explained by other causes beyond the model. The value of 0.765 (76.5%), which is close to the value of 1, indicates that there is a strong and direct correlation between the variables of Observability (X1), Trialability (X2), Complexity (X3), Relative Advantage (X4), compability (X5), Taxpayer experience (X6), and the variable of User's Interest (Y). This shows that there are many other variables that are not included in this study that affect the user's interest in e-filing.

#### F Test (Simultaneous)

F test is used to determine whether all the independent variables included in the model simultaneously affect the dependent variable.

Simultaneous hypothesis testing (F) produces F value of 50.567 with a significance level of  $0.000 < 0.05$ . These result indicates that Observability (X1), Trialability (X2), Complexity (X3), Relative Advantage (X4), Compability (X5), Taxpayer's Experience (X6) significantly affect the user's interest in e-filing conducted in the Tax Office Pratama Surabaya Karangpilang.

#### T Test (Partial)

T-test is a testing of research data that aims to determine whether the independent variables affect the dependent variable partially. The limit or level of confidence of the T test in this study is 5% or 0.05. The testing shows that the results of the t test for the variable of observability (X1) is 5.940 with a significance level of  $0.000 < 0.05$ , Trialability (X2) is 2.157 with a significance level of  $0.034 < 0.05$ , Complexity (X3) is 2.490 with a significance level of  $0.015 < 0.05$ , Relative Advantage (X4) is 3.201 with a



significance level of  $0.002 < 0.05$ , compability (X5) is 8.114 with a significance level of  $0.000 < 0.05$ , and Taxpayer's Experience (X6) is -2.134 with a significance level of  $0.035 < 0.05$ . This suggests that the second hypothesis in this study is accepted. This means that the variables of Observability (X1), Trialability (X2), Complexity (X3), Relative Advantage (X4), Compability (X5), and Taxpayer's Experience (X6), have significant effect on the variable of User's Interest (Y).

Moreover, from the Table 8, it can be seen that the variable of Compatibility (X5) is a variable that has stronger correlation with the user's interest in e-filing than the other variables. The statement is based on the results that indicate that the variable of Compatibility (X5) has a partial correlation value between 1 and -1 with the greatest value than any other variable that is equal to 0.644. Therefore, it can be concluded that the variable of Compatibility (X5) is the independent variable in this study which has the most dominant or powerful influence on the variable of user's interest in e-filing because it has a greater partial correlation value.

## **Discussion**

Based on the result of simultaneous hypothesis testing (F test), obtained the result that indicate that the F value is 50.567 with a significance level of  $0.000 < 0.05$ . The result indicates that the attributes of innovation which consists of Observability (X1), Trialability (X2), Complexity (X3), Relative Advantage (X4), Compability (X5), and Taxpayer's experience (X6) significantly affect the user's interest in e-filing conducted in the Tax Office Pratama Surabaya Karangpilang.

While the result of determination coefficient (R2) in Table 9 in this study has a very strong relationship, with the value of 0.765 (76.5%) that is close to the value 1. This means that the result indicates that there is a strong and direct correlation between the variables Observability (X1), Trialability (X2), Complexity (X3), Relative Advantage (X4), Compability (X5), Taxpayer's experience (X6), and the user's interest in e-filing. This indicates that it is very important to know more about the things that are outside of this research related to the interest in the use of e-filing as an innovation in making tax payments.

Based on the result obtained indicates that there are still many other variables that can affect the interest of the user in e-filing in paying taxes. Such a situation arises because the variables of Observability (X1), Trialability (X2), Complexity (X3), Relative Advantage (X4), Compability (X5), and

Taxpayer's Experience (X6) do not always affect the user's interest in the use of e-filing in making tax payment.

Another consideration which makes user's interest become high or low in the use of e-filing in making tax payment is associated with tax compliance in making payments. If a taxpayer is interested in using e-filing in paying taxes, but he has no high compliance, then the use of e-filing in the tax payment will not be realized well. However, if the level of compliance of the taxpayer is high and accompanied by interest in the use of e-filing, the implementation of tax payment using e-filing innovation will run smoothly and successfully.

The testing result on the effect of the independent variable on the dependent variable partially (t test) in this study indicates that the variables of Observability, Trialability, Complexity, Relative Advantage, Compability and Taxpayer's Experience have a significant effect on the user's interest in e-filing in making tax payment. The result obtained in this study is different from the finding of the research conducted by Liang and Lu (2013), where the research stated that of the five attributes of innovation, there are only three attributes; relative advantage, compatibility, and complexity that have a significant influence on the user's interest in using online tax filing system.

The differences show that not all taxpayers have the same principles relating to the interest in using online tax filing system. In this study, it is stated that the innovation of online tax filing system in the Tax Office Pratama Surabaya is greeted positively by the taxpayers. The benefit of the innovation of online tax filing system is able to make the taxpayers, other than those who are in the Tax Office Pratama Surabaya, are interested to use online tax filing system to make tax payments. It shows that the innovation of online tax filing system is to bring positive change to the community in paying taxes so as to make the public more obedient and diligent in paying and reporting his tax obligation.

It is also supported by the statement of some taxpayers who become the respondents in this study, in which the respondents stated that the implementation of online tax filing system make the taxpayers feel the ease of tax reporting.

The taxpayers feel easy to understand the online tax filing system. In addition, the taxpayers also find that online tax filing system is easy to learn and use, and they do not take a long time to make tax filing and can be completed in a shorter time.

## 5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

This study determines the factors that influence the interest in the use of online tax filing system on individual taxpayers in the Tax Office of Pratama Surabaya Karangpilang. Based on the calculation, it shows that the value of determination ( $R^2$ ) is 0.765 (76.5%). It means that 76.5% user's interest in e-filing, which is made in the Tax Office of Pratama Surabaya Karangpilang, can be explained by the variables of Observability, Trialability, Complexity, Relative Advantage, Compability, and Taxpayer's experience. While the rest, or 23.5%, is explained by other causes beyond the model, such as taxpayer compliance, because a good system will not have a good benefit if the level of compliance of the taxpayers is still low.

Based on the simultaneous hypothesis test (F), the F value is 50.567 with a significance level of  $0.000 < 0.05$ . This result shows that the variables of Observability, Trialability, Complexity, Relative Advantage, compability, and Taxpayer's experience simultaneously have significant effect on the user's interest in e-filing in the Tax Office Pratama Surabaya Karangpilang.

Based on the t test, it can be concluded among the attributes of innovation and the taxpayer's experience against the user's interest in using online tax filing system on individual taxpayers in the Tax Office Pratama Surabaya Karangpilang, the variable of compatibility is the dimension that most dominantly affects the user's interest in using online tax filing system on individual taxpayers in the Tax Office Pratama Surabaya Karangpilang. The partial value obtained by Compatibility variable is 0.644, in which the value has a partial correlation between 1 and -1 with the value that is larger than other variables.

Based on the conclusions outlined above, the suggestions that can be put forward in this study are as follows:

1. For the relevant agencies should continue to maintain and care for existing communication networks in order that the process of online tax filing system is not disturbed, because most taxpayers have expressed their satisfaction in using online tax filing system in paying taxes.
2. Although the taxpayers have expressed their satisfaction with the adoption of online tax filing system. This does not mean that the tax service is then ignored. But the presence of the good responses will even makes the agency to continue to perform the task of monitoring and controlling the online tax filing system. This is done

so that the system that has been adopted can still be used well and can provide benefits to the institution and the community at large.

3. For further researches, it is expected to add other variables in addition to the existing variables in this study. Based on the coefficient of determination test results, it indicates that there are other variables beyond this study that may affect the user's interest in using tax online filing system. In the future, the results of research on the same theme are expected to be able to complement and enhance each other, so that the tax services will get better and better.

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