

RESEARCH THESIS

**THE EFFECT OF INFORMATION QUALITY AND CUSTOMER
SATISFACTION TO THE BEHAVIORS OF TAXPAYERS IN USING E-FILING
AT KPP PRATAMA MAKASSAR UTARA**

Complied and submitted by

ALIFIA NUR UMayRAH MARYONO

A31116803



Submitted to

**ACCOUNTING DEPARTMENT FACULTY OF
ECONOMICS AND BUSINESS
UNIVERSITAS HASANUDDIN MAKASSAR
2021**

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As one of the requirements to obtain
Bachelor of Economics Degree

complied and submitted by

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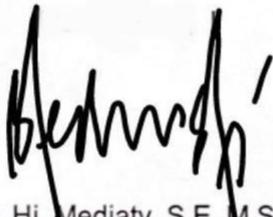
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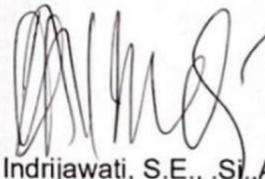
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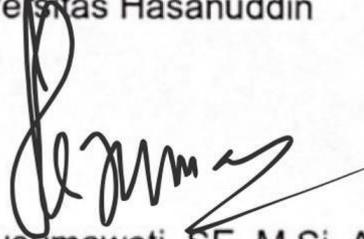
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**THE EFFECT OF INFORMATION QUALITY AND
CUSTOMER SATISFACTION TO THE BEHAVIORS OF
TAXPAYERS IN USING E-FILING AT KPP PRATAMA
MAKASSAR UTARA**

is the result of my own scientific work and to the best of my knowledge in this thesis there is no scientific work that has ever been submitted by another person to obtain an academic degree at a tertiary institution, and no work or opinion has ever been written or published by someone else, except written in this text and mentioned in citation sources and references.

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Makassar, 13th August 2020

Who make the statement,



Alifia Nur Umayrah Maryono

PREFACE

Praise and deep gratitude to Allah SWT for the abundance of grace, and guidance of Him given to the writer that made this thesis can be completed properly. Greetings and salawat may always be devoted to the Prophet Muhammad SAW. For the grace of Allah, the author finally able to complete the thesis entitled "**THE EFFECT OF INFORMATION QUALITY AND CUSTOMER SATISFACTION TO THE BEHAVIORS OF TAXPAYERS IN USING E-FILING AT KPP PRATAMA MAKASSAR UTAMA**". This thesis is a requirement for achieving a Bachelor of Economics Department of Accounting at the Faculty of Economics and Business, Universitas Hasanuddin.

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May all assistance and guidance from those who have been given to the researcher be rewarded with the kindness and merits of Allah SWT. Finally, the researcher hope this thesis can provide benefits to readers. However, the researcher is aware that this thesis is far from perfect. If there are mistakes in this thesis, it is entirely the responsibility of the researcher. Therefore, critics and suggestions from readers are highly expected by the researcher.

Makassar, 15th July 2021

Alifia Nur Umayrah Maryono

ABSTRACT
THE EFFECT OF INFORMATION QUALITY AND CUSTOMER SATISFACTION
TO THE BEHAVIORS OF TAXPAYERS IN USING E- FILING

Alifia Nur Umayrah Maryono

Mediaty

Aini Indrijawati

Abstract. This study aims to analyze the effect of Information Quality and Customer Satisfaction to the Behaviors of Taxpayers in Using E- Filing at KPP Pratama Makassar Utara. This research will be conducted in a quantitative approach. In quantitative research, it is expected that researcher needs to formulate hypotheses first. The hypothesis testing is carried out afterwards, as well as measuring data and making general conclusions. This research using quistionnare that filled out by 100 of sample from a total of 71,186 individual taxpayers were recorded from the North Makassar Pratama Tax Office. The sample in this research was processed by using regression analysis. The result of this study can be concluded that the quality of information has an influence on the behavior of taxpayers also that user satisfaction has an influence on the behavior of taxpayers in using e-filling at the North Makassar Primary Tax.

Keywords: Information Quality, Customer Satisfaction, Customer Behavior, Taxpayers, E-Filing.

ABSTRAK**PENGARUH KUALITAS INFORMASI DAN KEPUASAN NASABAH TERHADAP PERILAKU WAJIB PAJAK DALAM MENGGUNAKAN E-FILING**

Alifia Nur Umayrah Maryono

perantara

Aini Indrijawati

Abstrak. Penelitian ini bertujuan untuk menganalisis Pengaruh Kualitas Informasi dan Kepuasan Pelanggan terhadap Perilaku Wajib Pajak dalam Menggunakan E-Filing di KPP Pratama Makassar Utara. Penelitian ini akan dilakukan dengan pendekatan kuantitatif. Dalam penelitian kuantitatif, peneliti perlu merumuskan hipotesis terlebih dahulu. Setelah itu dilakukan pengujian hipotesis, serta mengukur data dan membuat kesimpulan umum. Penelitian ini menggunakan kuesioner yang diisi oleh 100 sampel dari total 71.186 wajib pajak orang pribadi yang tercatat di KPP Pratama Makassar Utara. Sampel dalam penelitian ini diolah dengan menggunakan analisis regresi. Hasil penelitian ini dapat disimpulkan bahwa kualitas informasi berpengaruh terhadap perilaku wajib pajak serta kepuasan pengguna berpengaruh terhadap perilaku wajib pajak dalam menggunakan e-filing pada Pajak Pratama Makassar Utara.

Kata kunci: Kualitas Informasi, Kepuasan Pelanggan, Perilaku Pelanggan, Wajib Pajak, E-Filing.

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CHAPTER I

INTRODUCTION

1.1 Background

One of the efforts to build a sense of independence from a nation and state on financing development is through digging resources in the form of taxes. Taxes are the biggest source of national income, and thus, the practice of taxes brings big a amount to the national income. Taxes have been the main factor in supporting the sustainability of the nation, such as to support the economicactivities, movers of the government, and to provide public facilities. At least 70% of the postage on *Anggaran Pendapatan dan Belanja Negara (APBN)* or State Budget is composed of tax income. The importance of taxes and the increase in demands of needs, as well as the complexity of challenges that must be faced,the target of tax revenue needs to be increased each year.

To support the tax revenue, compliance for taxpayers is required. Tax compliance according to Rahayun (2018:138) is a climate of compliance and awareness to fulfill the tax obligations, shown on situations where: understands, or tries to understand Tax Compliance in which it is aligned to the tax laws, fulfills tax forms in a complete and clear manner, calculates the tax amount correctly, also pays the tax due on time.

The Tax Directorate General or *Direktorat Jenderal Pajak (DJP)* is consistent in bringing change and accelerating the tax compliance to achieve a satisfactory output. One of the efforts the Tax Directorate General did to influencethe taxpayer behavior is through reporting process improvement, in which they incorporate

information technologies and communication; through e-filing. E-filing is done in efforts to take advantage of the internet as it is online and real time. Taxpayers no longer have to go through printing report forms and wait for the receipt manually (Laihad, 2013:45)

Taxpayer and their compliance through e-Filing is a medium in Annual Income Tax Return or *Surat Pemberitahuan Pajak (SPT) Tahunan PPh* which is easy, fast, and secure. With the existence of e-Filing, reporting Annual Income Tax Return would not have required taxpayers to queue up. Taxpayers would only be required to have access to the internet to report online. Taxpayers could fill in and submit their tax returns anywhere, anytime. E-filing is a part of the reforms in tax administrations which aims to ease the creation and delivery of reports of the *SPT* to the Tax Directorate General. In the application of e-Filing, it will increase and improve the behavior of taxpayers to comply with paying taxes. Compliance of the taxpayers is reflected through their behaviors in the fulfillment of their tax obligations (Lie and Arja, 2013).

There lie many factors that can influence taxpayers in utilizing e-Filing, in which this research will focus on the quality of information and customer satisfaction. The quality of information, in which a good standard of information can bring compliance to taxpayers and encourage them to behave rather obediently when it comes to taxpaying. Delone and McLean (2012) stated that the higher the quality of information that a system provides, the higher the compliance of the taxpayer. The 2019 research from Usman and Pratiwi finds that the quality of information brings negative, significant effects to the individual taxpayer compliance. The contrast between researches were done through three different independent variables, as well as the dependent variables.

The customer satisfaction of taxpayers in response to e-Filing usage is in line

with a theory coined by Pratama (2008:46), where satisfaction is the level of one's feelings after comparison of the performance with their preconceived ideas or expectations. Thus, satisfaction acts as a function from the levels of the perceived performance to the desired expectations. If the performance is below expectations, customer will be disappointed, and in contrast, when the performance is above the expectations, customers will feel very satisfied. The theory shows that taxpayer satisfaction is reflected through the punctuality in *SPT* submission; through the ease of e-Filing, reduced fines or penalties from late tax payments due to difficulty of form filling. Those will lead to the satisfaction of taxpayer, in which the implications are shown through an increased tax compliance. Saripah, et al (2015) through their research found that the customer satisfaction has a significant effect in the e-Filing process. The difference in outcome of the said research lies in independent variable which are perceptions of Trust, Usefulness, Risk, and Taxpayer Satisfaction, meanwhile this research only uses two independent variables, which are Information Quality and Customer Satisfaction.

This research was conducted in Kantor Pelayanan Pajak Pratama Makassar Utara. As an agency in tax services, the need of increase in taxpayer through e-Filing is needed. The current conditions of taxpayer is that the majority still have not adapted with e-Filing due to the lack of socialization from the DJP and the lack of knowledge on taxpayers upon the state of the art technology to report their tax using e-Filing, that is easy and practical. The lack of socialization has led the taxpayers into thinking that e-Filing is fussier than manual reports, when in reality, it is easier for taxpayers to report their *SPT*. e-Filing is done through making use of the internet connection that is online and real time, so that taxpayers need not to print all forms and wait for the receipt manually or in person.

Problems that had occurred is that the general public, or specifically, taxpayers, feel rather unsatisfied with the services. This affects the taxpayers in utilizing the e-Filing, in which a big part of the taxpayers that are using the e-filing is rather rare. Taxpayers do not have sufficient information upon the system, that the current taxpayers have the tendency to not reuse the system and instead, would go back to the manuals—in which they come into the office and fill all the forms manually, and will not recommend the e-Filing to others as it is still rather hard to operate for some taxpayers.

In response to the background, this research will be conducted and titled as: —The Effect of Information Quality and Customer Satisfaction to the Behavior of Taxpayers in Using e-Filing at KPP Pratama Makassar Utara.

1.2 Statement of Problem

According to the problem statement above, the formulation of the problem would be discussed in this research as follows:

1. Does the quality of information have an effect on the behavior of taxpayers in the usage of e-Filing at Kantor Pelayanan Pajak Pratama Makassar Utara?
2. Does the customer satisfaction have an effect to the taxpayers in using e-Filing at Kantor Pelayanan Pajak Pratama Makassar Utara?

1.3 Research Purpose

The research purpose is to analyze:

1. The influence of quality of information to the behavior of taxpayers in utilizing e-Filing at Kantor Pelayanan Pajak Pratama Makassar Utara.

2. The influence of customer satisfaction taxpayers in utilizing e-Filing at Kantor Pelayanan Pajak Pratama Makassar Utara

1.4 Research Purpose

The research is done in this manner:

1.4.1 Theoretical Usability

1. For the Researcher

The result from this research is to expand the knowledge of readers on the topic of relations of the quality of information and customer satisfaction to the behavior of taxpayers in utilizing e-Filing as reference and as input for the next research.

2. For the Academics

This research stands as a contribution to the repository, as an information to the readers, and to give insight for others researching within the same topic or researchers that is to delve further into the topic.

1.4.2 Practical Use

1. For the Agency

This research stands as an input for the tax apparatus to give a mental image on the influence of quality of information and customersatisfaction to the behavior of taxpayers when it comes to e-Filing, and thus, innovation in technologies to optimize the services could be done.

2. For the Tax Payers

This research could be used as a source of information so that it could give information to the taxpayers of the importance to oblige to the taxes for the development of the greater good.

1.5 Structure of Writing

This research consists of five chapters, in which the discussions from one to another chapter would relate and done in a continuous way, to create asystematic and harmonious writing. The structure is as follows:

Chapter I Introduction

The first chapter contains the background of the research, identification, research questions, research objectives, research contribution, as well as the writing structure of this research.

Chapter II Theory

The second chapter describes the theoretical basis, empirical review, framework of thinking, and the hypothesis.

Chapter III Methodology

The third chapter contains the research design, location and timeof research, data collection technique, type and source of data, research variable and operational definitions, as well as the analytic methodology.

Chapter IV Data Analysis and Findings

The fourth chapter explains the mental image of the researchobject, data analysis and the discussion of findings through the methods used for this research.

Chapter V Summary, Conclusions, and Recommendations

The fifth chapter contains the summary of the research obtained through previous discussions, as well as the recommendations for related parties such as practitioners, researchers, and others to improve this study.

CHAPTER II

THEORETICAL FRAMEWORK

2.1 Theoretical Framework and Concepts

2.1.1 Attribution Theory

The attribution theory is highly relevant, especially to help explain factors that affects the taxpayers in this research. The taxpayer compliance could be linked to the taxpayer behavior in response to the tax researches. One's perception or judgement on others are highly dependent on internal and external factors of one's being (Jatmiko, 2013).

Attribution is a form of the creation of an impression, in which it leads to how one best explains their behavior. It is also a process where people draw conclusion onto factors that affects their behaviors. This theory views an individual as an amateur psychologist that tries to understand the causes of various events that they have faced (Fikriningrum, 2012).

Attribution theory is relevant, and best explains the behavior of customers in complying to their taxpaying duties and their factors; external factors such as tax sanctions and quality of service. In contrast, internal factors would encompass the knowledge and understanding of taxpayers upon taxes. Their high knowledgeability of taxes will be their consideration in complying to their taxpaying duties.

2.1.2 Theory of Technology Acceptance Model

Technology Acceptance Model (TAM) is a model to predict and explain how technology users accept and use the technology in the user's individual work (Desmayanti, 2012:24). The users referred to in this study are Individual Taxpayers and the information technology in question is e-filing. TAM describes that there are

two factors that dominantly affect technology integration. The first factor is the perception of usefulness, namely using the system (e-filing) will bring benefits to the people who use it and will improve their performance. While the second factor is the perception of ease of use of technology, namely that taxpayers find it easy to run the system (e-filing) and can learn it themselves (Wibisono, 2014:9).

Technology Acceptance Model (TAM) aims to explain and estimate user acceptance of an information system. The Technology Acceptance Model (TAM) explains the causal relationship between beliefs (of the benefits of an information system and its ease of use) and the behavior, needs, and actual use of users of an information system (Rustam, 2014: 4). The Technology Acceptance (TAM) model is actually adopted from the TRA (Theory of Reasoned Action) model, which is a theory of reasoned action with the premise that a person's reaction and perception of something will determine that person's attitude and behavior. Reactions and perceptions of Information Technology (IT) users will affect their attitude towards acceptance of the technology. One of the factors that can influence it is the user's perception of the usefulness and ease of use of IT as a reasoned action in the context of technology users, so that the reason someone sees the benefits and ease of using IT makes that person's behavior a benchmark in accepting a technology (Rustam, 2014 : 4).

2.1.3 Tax Definition

Tax is one of the biggest income to a country, especially in the Republic of Indonesia. Nearly 75% of the state income comes from taxes. The domination is considered to be something normal, in which the richness of natural resources, such as crude oil, can no longer be dependable as the main income. Revenue from natural resources have a limited time span as there are chances of them to run out and

cannot be renewed, meanwhile, tax has an unlimited age. The greater the number of population, the more a State's revenue from tax sector gets.

Payment of taxes is a form of an embodiment of obligations that the community and their participation contribute to the funding of the State, and most importantly for the national development. Taxes are aimed to improve the welfare of all people through the improvement and addition of public services, to allocate taxes not only to the taxpayers, but also to those who are not of interests or not obliged to pay taxes.

Tax collection is not an easy task to do. In addition to the active participation of the officials, the willingness from taxpayers is vital. Under the tax laws of Indonesia, the pupil must oblige to the system in which self-assessment allows taxpayers to calculate, deposit, and report their own taxes. The correctness of the payment will depend on the taxpayer themselves in reporting their obligations.

The system had gone through changes from official assessment to self-assessment system. The former would give the tax authorities power to determine the amount of taxes one owed. The latter would allow taxpayers to determine the amount of taxes owed themselves, through their own calculation, deposits, and reports.

The self-assessment system demands an active role of the pupil in carrying out their obligations. Their awareness and high compliance from the taxpayers become the most important factor to the system implementation. One of the efforts in elevating the compliance of taxpayers is to provide a good service, improvement in quality and quantity of the services is expected to increase taxpayer satisfaction. The paradigm of government officials as the State servants should also be prioritized to help improve the performance of public services.

The taxpayers and their willingness to pay for their taxes is the most important thing in tax collection. The lack of willingness is caused from other taxation principles, in which taxpayers do not necessarily benefit directly from their tax collection. It needs to be understood that the nicely built roads, community health centers, construction and development of public schools, good irrigation, and other public facilities that the community can use and enjoy are the result of tax paying. In reality, the people do not favor in paying their taxes. This is mainly caused from the lack of knowledge— a concrete form of facilities they can enjoy, in return for money they spent on paying taxes.

There lie many definitions of tax according to experts. Sumarsan (2017:3) illustrates taxes as dues imposed by the states, in which the pupil as taxpayers are obliged to pay them according to the rules and regulations that were set. —The monies paid are those with no return ... which can be directly appointed and used to finance the general expenses that are correlated to the state duties and tasks, in which it also administers the government.

Meanwhile Waluyo (2017:3) explains how taxes are the enforced contributions of the people to the state treasury that is based on the Law, without getting payoff (counter achievement) which can be directly showcased and used to pay for the Country's general expenses.

Mardiasmo (2018:1) translates taxes as the pupil's contributions to the state treasury that is based on the Law (that is enforced) without receiving direct incentives (counter achievement) that is real and can be used for general expenses.

From the definitions above, it could be concluded that taxes have several main characteristics, which are:

1. Taxes are collected based on the Law and applicable

regulations implemented.

2. Taxes are the contribution or dues of the pupil to the state that is coercive.
3. Without direct incentives from the State directly felt and/or enjoyed.
4. Taxes are collected by the country from the central Government and/or local government.
5. The purpose and function of taxes are used as budgetary and regulative functions.

From the several definitions above, it could be shown that taxes are the pupil's dues for the state treasury and is a mandatory contribution to the state— that is coercive, as regulated by the Law, in which the pupil could not enjoy the direct incentives from it, and instead used to fund the state expenses and national development.

2.1.4 Tax Function

Taxes have a crucial role to the State, in which it becomes the source of the State revenue for the national development, as well as to fund all expenditures. Taxes have a function to fund the state revenue, however, it does not necessarily mean that it is the main or even only function. According to Mardiasmo (2018:4) there are two main functions of taxes, which are:

1. Budgetary function (*budgetair*): Taxes as the source of funds for the Government to finance their expenses.
2. Regulatory function (*regulerend*): Taxes are used as a tool to control and implement Government policies within the social and economic sectors.

For example:

- a. Higher taxes are imposed on liquor to reduce liquor consumption.
- b. Higher taxes are imposed on luxury items to lessen consumptive lifestyle.

Rahayu (2018:31), on Taxation, explains that there are four tax functions, which are:

1. Budgetary Function: Taxes as the source of the Government to fund their expenses.
2. Regulatory Function: Taxes as a tool to measure and fulfill the Government policies on social and economic sectors.
3. Distributor Function (*Pajak Distribusi*): The function of distribution is to adjust and balance the division of income to the welfare of the people.
4. Stabilization Function: Taxes could be used to stabilize the condition of the economy. One of the examples is through setting a rather high taxes, so that the Government could overcome inflation as it would be easier to reduce money circulated. In contrast, to overcome deflation, the Government could lower the taxes. Through decreasing the taxes, the amount of money circulated could be increased and thus, the Government could overcome deflation.

2.1.5 Information Quality

An information is formed through a series of process on a system. The quality of an information is highly crucial to support and ensure the success for a system that is being developed. Quality of information is defined by several expert as follows, Hartono (2013:17) :

1. Relevance: The information available or provided. Thus, the high quality of information is relevant with the needs, such as what is the information used for.
2. Completeness, Breadth: Information will have a high value if it is provided in a complete manner and can cover a wide range. Information that is provided in only little pieces and not written systematically would not worth a lot. The same goes to information that does not cover a wider array of matters.

3. **Correctness:** The correctness of information is determined through validity.
4. Information is considered to be correct when derived from data and facts. A high quality of information comes from facts, and not opinions nor illusion.
5. **Measurable:** Information derives from data or from a measurable fact. A high quality of information is those that could be traced back to its data, and the data itself is measurable and could be justified with the facts.
6. **Accuracy:** Information derives from data or measurable facts. Due to the nature, precision of fact checking will determine the accuracy of the data and value of the information.
7. **Clarity:** Information is presented as text, table, graph, chart, and so on.
However, whichever the form is presented in, what is important is the ease of processing and understanding the meaning of data provided. Thus, not only that the presentation should be done well, the coherence of it should be highlighted as well.
8. **Flexibility:** A quality information is those that could be well molded according to the situation faced. **Timeliness:** A quality information is those presented in a timely manner.

Delayed information is considered to be out-of-date, and could even be considered to be valueless, especially in decision making.

On the other hand, Sutabri (2015:33) on *Analisis Sistem Informasi*, a quality of an information depends on three things, accurate, timeliness, and relevance.

1. **Accurate:** Information has to be free from errors and not misleading. Accurate also means that information has to be coherent and reflect what it means.
2. **Timeliness:** Information that is obtained to the end user cannot be delayed. An out-of-date information is of no value, as information is the base in decision making—in which it could lead to fatal consequences to the organization.

3. *Relevance*: Information has a benefit for the user. The relevance to each person would be different. Delivering an information about the malfunction of a production machine to the company accountant would be irrelevant. It would be more relevant to relay the engine failure to the technicians, and vice versa.

Susanto (2013:38) explains how a quality information would have these characteristics:

1. Accurate means information needs to reflect the real, current situation. The accuracy test would be conducted by two or more persons. Should the test yield a same result, it could be considered as accurate.
2. Timeliness means the information should be available at the time the information is needed, not the next day nor in the next hours.
3. Relevance means the information given should be appropriate to what is needed by the individuals for different levels in an organization.
4. Complete means the information should be given thoroughly.

It could be concluded that from the characteristics provided above, one of the ways to generate a quality information is to refer to an information system output that could improve the performance within an organization or agency, especially for decision making.

The indicators for quality information according to Jogiyanto (2007) is as follows:

- a. Relevance
- b. Timeliness
- c. Accurate
- d. Completeness
- e. Format of Information

2.1.6 Customer Satisfaction (Taxpayer)

The satisfaction of taxpayers could be reflected through the harmony of expectations, wants, needs of someone with the outcome that they received through a system. Without the support of a good system from the organization, satisfactory service could not happen. User satisfaction also refers to a situation in which a customer feels satisfied after experiencing a system due to its convenience.

In other words, the more a user enjoys a system, they would feel satisfied with the said system. Customer satisfaction is an overall evaluation of the user experience in using a system information and its potential effects from it. This is manifested through an increased tendency by the users of the information system. Meanwhile, should the information system not meet user needs then user satisfaction will not increase. This will also lead to further use avoidance. That said, taxpayer satisfaction is a form of the harmony between one's expectations, wants, needs and the results obtained because of a system

Without being supported by a good organizational system, satisfactory service cannot occur. The system of user satisfaction refers to a situation where users feel satisfied after using the system because of the convenience that the system has.

The more users like a system, they could be considered as satisfied with the system in question. User satisfaction is the overall evaluation of user experience in using information systems and the potential impact of information systems. This is manifested through an increased tendency by the users of the information system. Conversely, if the information system does not meet user needs then user satisfaction will not increase and further use will be avoided. Customer satisfaction can be created through effectiveness from an organizational system that is successful in meeting customer needs. Customer satisfaction can be achieved when there is fulfillment of user needs or desires (Rahmat, 2009: 26).

Nurhasanah (2015: 15) defines customer satisfaction as individuals who feel either happy or unhappy in receiving overall benefits from an information system that someone has expected, whereas these feelings are generated from interactions with information systems. Take note that every user has different sets of expected benefits or aspirations for information systems.

Customer satisfaction is the difference between the level of importance and the results of performance or performance appraisals. The levels of suitability here is the result of a comparison of levels of importance. These levels of suitability will determine the priority factors that can affect user satisfaction. (Apri, et al, 2016)

Indicators used in customer satisfaction (Gita, 2012:47) is as follows:

- 1 Efficiency
- 2 Effectiveness
- 3 Satisfaction
- 4 Proudness

2.1.7 Taxpayers Definition

According to Law Number 16/2009, taxpayers are an entity that, according to the provisions of taxation laws and regulations, is determined to carry out tax obligations. Taxpayers are obliged to pay taxes payable on the income they earn each month.

1) Individual Taxpayers

Certain Entrepreneurs are taxpayers who carry out trading and service business activities such as producing goods, exporting import activities, utilizing services from inside or outside of jurisdiction. Example: steel industry entrepreneur, gold shop entrepreneur, car showroom entrepreneur.

(a) Certain Entrepreneur whose turnover does not exceed 4.8 billion per year

According to Government Regulations No. 23 of 2018 (PP No. 23/2018)

Individual business taxpayers or Certain Entrepreneurs who receive or earn income with a gross circulation not exceeding IDR 4.800.000.000 in one tax year must pay Final Income Tax, referring to article 4 paragraph (2), of 0.5%. The calculation is the monthly turnover or gross circulation multiplied by the rate of 0.5%. Certain entrepreneurs who do not keep books will use the Net Income Calculation Norm (*Norma Perhitungan Penghasilan Neto* or *NPPN*). Other income which is a non-final tax object and is not included in the PP No. 23/2018 category will be subject to a layered rate of Article 17. According to PP No. 23 of 2018 Article 2 paragraph (3) which does not include income from businesses subject to final income tax are as follows:

- i. Income received or earned by an individual taxpayer from services in connection with independent work
- ii. Income received or earned abroad whose taxes are payable or have been paid abroad
- iii. Income that is excluded as a tax object.

Services related to free work according to PP No. 23 of 2018 are as follows:

Experts who do independent work, consisting of lawyers, accountants, architects, doctors, consultants, notaries, PPATs, appraisers, and actuaries

- i. Music players, presenters, singers, comedians, film stars, soap operas, commercials, directors, film crews, photo models, models or models, drama actors, and dancers
- ii. Sportsman
- iii. Advisors, tutors, coaches, lecturers, trainers and moderators
- iv. Author, researcher and translator
- v. Advertising agency
- vi. Project supervisor or manager

- vii. Intermediary
- viii. Merchant hawkers
- ix. Insurance agent

Distributor of tiered marketing company or direct selling and other similar activities

- (b) Certain Entrepreneurs whose turnover is more than 4.8 billion per year

Taxpayers who receive or earn income with a gross turnover of more than Rp. 4.8 billion per year are not included in the category of PP No. 23 of 2018 and individual taxpayers or these entrepreneurs are required to report books. Income tax payable at the end of the year is calculated by combining the taxable profit from the business with other income obtained from within the country and abroad multiplied by the layered rate of Article 17. The income tax imposed by business taxpayers with a turnover of more than Rp. 4.8 billion per year is Income tax Article 17 with layered rates. Then the taxpayer must pay Article 25 Income Tax installments every month.

2) Non-Business Individual Taxpayers

Non-business personal taxpayers are taxpayers who earn income from work or from independent employment. Example: private employees, BUMN employees, doctors, accountants, notaries, etc. Calculating the employee's tax payable is based on the income that the employee receives by the employer. The employee's income will be deducted from Article 21 of Income Tax by the employer. Even though the tax is immediately deducted by the employer, employees are still required to report the income tax that has been withheld by the employer to the Tax Service Office or use the latest feature, such as using e-Filing. For individual non-business taxpayers or employees, there is no monthly installment of Income Tax Article 25 as Article 21 of Income Tax has been deducted for each payday. The tax payable reporting is carried out by non-entrepreneur individual taxpayers or employees annually using the form

to report taxes that have been withheld by the employer, namely using forms 1770S and 1770SS, the difference between the two is:

(a) Form 1770SS

Intended for employees who earn income from one employer, and the total gross income for a year is not more than IDR 60.000.000.

(b) Form 1770S

Intended for employees who earn more than one employer or the total gross income for a year is more than Rp.60.000.000

2.1.8 Taxpayer Behavior

Behavior is the result of all kinds of experiences and human interactions with the environment, in which they are manifested through knowledge, attitudes and actions. In other words, behavior is a response or reaction of an individual as a stimulus from internal and/or external factors. This response can be passive (without action: thinking, arguing, behaving) or active (taking action). In accordance with this limitation, behavior can be seen as a form of individual experience and interaction with their environment, especially regarding knowledge and attitudes about health. Active behavior is tangible, while passive behavior is intangible; such as knowledge, perception, or motivation. Some experts differentiate forms of behavior into three domains: knowledge, attitudes, and actions or we often hear the terms knowledge, attitude, practice. (Sarwono, 2014).

Taxpayer behavior according to Kusumaningtyas (2011: 34) is defined as the specific response or reaction of an entity/company related to compliance, where the entity/company has fulfilled its obligations subjectively and objectively in paying taxes".

According to Rahayu (2018: 141), the behavior of taxpayers is as follows:

—The characteristics of taxpayers are reflected by culture, social and economy which are reflected in their level of awareness in paying taxes.

Thus, the behavior of taxpayers in paying taxes is correlated to initiatives that exist through internal factors; which is to encourage themselves to be aware or not in paying taxes. The initiative leads to an action or activity that allows them to have the ability to do something in terms of tax disciplinary action, or instead, achieving a certain goal or motive which can lead to an act of creativity.

In correlation with the behavior of taxpayers in paying taxes, Brotodiharjo (2013: 13) provides the following opinion: "Apart from citizenship awareness and national solidarity, as well as their understanding of their obligations to the state, most of the people will never understand their obligations to pay. Taxes, in a way, so as to fulfill them without grumbling. Even with the slightest possibility, they are generally inclined to escape every tax. This has been true in all countries and throughout time. The opinion by Brotodiharjo shows that there is a tendency for taxpayers to feel compelled to pay taxes. This compulsion will have an impact on taxpayer compliance. The indicators of taxpayer behavior in using e-Filing according to Noviandiri (2012) are:

- a. Using e-Filing for every tax report
- b. Using e-Filing in the future
- c. Using e-Filing as it helps work

2.1.9 E-Filing Definition

e-Filing is a service for sending or submitting Tax Returns (*SPT*) electronically for both Individuals (*OP*) and Entities to the Directorate General of Taxes (*DGT*) using the internet network via ASP (Application Service Provider) or other Application Service Providers, so that taxpayer does not need to manually print

all forms.

Submission of *SPT* through e-Filing or e-*SPT* services was first regulated by the Director General of Taxes decree through KEP-05/PJ./2005 regarding the procedure for submitting electronic Tax Returns (e-Filing) through several Application Service Provider Companies (ASP). In addition to the 2 (two) types of Annual Tax Returns of Individual Taxpayers 1770 S and 1770 S, other types of *SPT* are reported through ASP appointed by the Directorate General of Taxes.

E-filing is an innovative product of information technology development to facilitate taxpayers and improve services in exercising their rights and fulfilling their tax obligations. With e-Filing, filling and submitting annual tax returns can be done easily and efficiently as the electronic form is available online that is ready to guide service users. In addition, online tax services can be accessed anytime and anywhere, so that *SPT* submission through e-Filing can be done at any time within 24 hours. And of course, in e-Filing physical documents in the form of papers is not required because all documents will be sent in electronic form.

Some terms that need to be understood to understand e-Filing includes the following terms:

- *E-SPT*, is Taxpayer's Tax Returns or *SPT* data in an electronic form, made by taxpayers using the e-*SPT* application provided by the Directorate General of Taxes.
- E-Filing, is a method of submitting annual tax returns electronically that is done online and in real time via the internet on the website of the Directorate General of Taxes (Pajak.go.id) or application service provider or Application Service Provider (ASP).

- E-FIN (Electronic Filing Identification Number), is an identity number issued by the Tax Service Office to taxpayers who submit applications through e-Filing.
- In regards to Electronic Receipt (*Bukti Penerimaan Elektronik or BPE*), the information includes name, Tax ID Number or *NPWP*, date, time, Electronic Receipt Number (*NTTE*) listed on the printed receipt in case e-Filing is done through the DGT website or information which includes the name, Tax ID Number, date, time, Electronic Receipt Number and ASP Delivery Transaction Number which would also include the Application Service Provider. This is listed on the printout of the Parent Tax Return should the e-Filing is made through an Application Service Provider.
- Electronic signature or digital signature is an electronic information embedded that has a direct relationship or association with other electronic information, such as tax administration facilities by taxpayers to show the identity and status of the person concerned.
- Verification code is a set of numbers and/or letters generated by the DGT system, used for security in the e-Filing process through the DGT website. (*pajak.go.id*).
- Notification is notice to taxpayers regarding the status of e-Tax Returns submitted by e-Filing through the DGT website.
- State Revenue Transaction Number (*Nomor Transaksi Penerimaan Negara or NTPM*) is the number listed on the proof of state revenue issued through the State Revenue Module.
- E-filing is a way of submitting Annual Tax Returns or Annual Tax Return Extension Notifications conducted online in real time through Application

Service Providers (ASP). Meanwhile, the e-Tax Returns or e-SPT application is an application made by the Directorate General of Taxes to be used by Taxpayers for convenience in submitting SPT (www.pajak.go.id).

According to Gita (2012: 29), this e-filing is deliberately made so that there is no contact between taxpayers and tax officials. There lies a highertaxpayer control as well, because they record their SPT themselves. e-Filing aimsto achieve transparency and be able to eliminate the practices of Corruption, Collusion and Nepotism. The Directorate General of Taxes has issued a regulation regarding e-filing, which is the Directorate General of Taxation Regulation Number No. PER-47/PJ./2008 concerning Procedures for Submitting Tax Returns and Submitting Electronic Annual Tax Returns (e-Filing) via Application Service Providers. Taxpayers no longer need to come to the Tax Service Office if they have used the e-filing facility, so that the submission of tax returns becomes easier and faster. Tax returns data can be sent anywhere and anytime and sent directly to the Directorate General of Taxes data base with sufficient internet facilities that are channeled through one or several Application Service Provider companies appointed by the Directorate General of Taxes.

E-filing makes it easier to submit tax returns and gives assurance to taxpayers that the tax returns is well received by the Directorate General of Taxes and that security is much more secure. Taxpayers who use this e-Filing system most certainly get legal protection. The Directorate General of Taxes can provide guarantees to taxpayers regarding security, confidentiality and authenticity. The digital signature that is affixed in the electronic SPT is a process of inserting the legal subject's status on the information, that the sender of the information is the correct legal subject. The legal basis for e-filing (www.pajak.go.id) includes:

- a. Directorate General of Taxes Regulation No. PER-26/PJ/2012 on Procedures

for Receiving and Processing Annual Tax Returns;

- b. Directorate General of Taxes Regulation No. PER-1/PJ/2014 on Procedures for Submitting Annual Tax Returns for Individual Taxpayers using 1770 S or 1770 SS forms by e-filing through the website of the directorate general of tax.

The procedures for using e-filing, according to Resmi (2017: 30), are as follows:

a. Submitting an Application for EFIN

1. The Taxpayer needs to submit a written application to obtain an EFIN (Electronic Filing Identification Number) issued by the Tax Service Office where the Taxpayer is registered from, that is in accordance to the sample application letter. With the attachments of photocopy of the Taxpayer Identification Number card or Registered Certificate, and Taxable Entrepreneur or Certain Entrepreneurs should be accompanied by a photocopy of Taxable Entrepreneur Confirmation Letter.
2. The application as referred to above can be approved if: The address listed on the application is the same as the address in the Taxpayer's database (Masterfile) at the Directorate General of Taxes.
3. The Head of the Tax Service Office must decide on the application submitted by the Taxpayer to obtain an EFIN no later than 2 (two) working days after receiving the complete application.
4. If the EFIN is lost, the Taxpayer needs to apply through reprinting with the following conditions: show the original Tax ID card or Registered

Certificate. Taxable Entrepreneur or Certain Entrepreneurs must show the original Taxable Entrepreneur Certificate.

b. Registration

- a. Taxpayers with EFIN can register through an Application Service Provider

officially appointed by the Director General of Taxes.

- b. After registration, the website will provide: User ID and Password, e-tax returns application accompanied by instructions, other relevant information, digital certificate from the Directorate General of Taxes based on the registered EFIN by the Taxpayer, all done on the official application services appointed by the Director General of Taxes. This digital certificate is used as a security for Taxpayer data in every e-filing process
- c. Submission of e-tax returns by e-filing using the e-SPT application. The Tax Return can be filled offline by the taxpayer and after filling in the complete SPT, the Taxpayer can send it online to the Directorate General of Taxes.

2.2 Previous Research

There were similar researches that have been conducted before, making them very important role in this study that will be carried out. From the previous researches, this study could be carried out and assist in writing as well as construction of opinions that will be faced. Some of the previous studies related to this research are shown in the following table:

Table 2. 1 Previous Researches

Researcher	Title	Research Result
<i>Dian Septiayu Fendini (2013)</i>	<i>Pengaruh Kualitas Sistem dan Kualitas Informasi Terhadap Kepuasan Pengguna (Survei Pada Karyawan Pengguna Aplikasi Pelayanan Pelanggan Terpusat (AP2T) di PT. PLN (Persero) Area Malang)</i>	The results indicate that the quality of information (X2) is a dominant influence on consumer satisfaction of AP2T (Y). Based on this research, it can be concluded that with a good quality system with accurate, timely, and quality information generated, it will increase system consumer satisfaction. Despite the finding that the quality of the system and the quality of information are in good condition, making sure that maintenance and rejuvenation of both the system and the computer

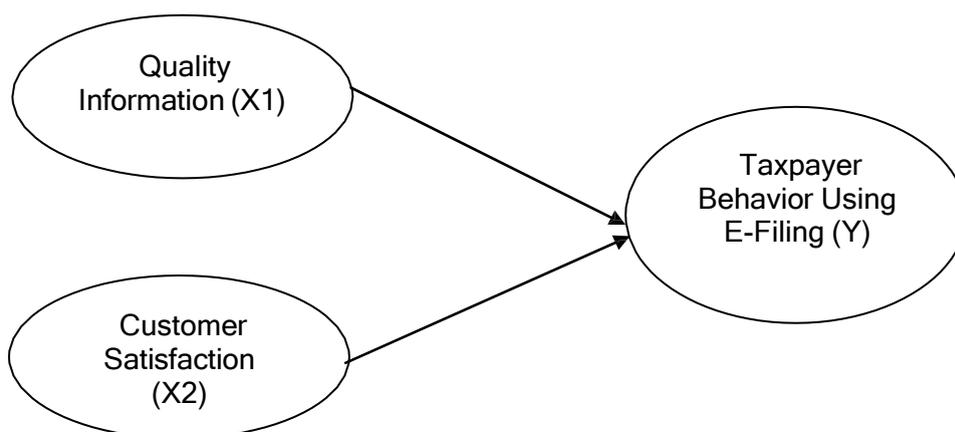
Researcher	Title	Research Result
		equipment used is vital; especially for tools that are damaged and need to be replaced. This is intended to minimize disruption to the system response.
Yovita Widyadinata and Agus Arianto Toly (2014)	<i>Pengaruh Kualitas Sistem, Kualitas Informasi, Ketepatan Waktu, dan Kerahasiaan Terhadap Kepuasan Wajib Pajak Pengguna e-Filing</i>	This research indicates that System Quality, Information Quality, and Confidentiality have A significant effect on the Satisfaction of Taxpayers of E- Filing Users who are registered In KPP Pratama Surabaya Rungkut. However, the timeliness does not have a significant effect on the satisfaction of the taxpayers of E-Filing Users who are registered at KPP Pratama Surabaya Rungkut.
Saripah, et al(2015)	<i>Pengaruh Kepercayaan, Persepsi Kebermanfaatan, Persepsi Risiko dan Kepuasan Wajib Pajak Terhadap Penggunaan e-filing bagi Wajib Pajak Orang Pribadi di KPP Pratama Pekanbaru Tahun 2015</i>	The trust, perceived usefulness, and satisfaction of taxpayers have a vital role on the use of e- filing. Perceptions of risk do not have a significant effect on the use of e-filing. Simultaneously, trust, perceived usefulness, perception of risk and satisfaction of taxpayers together have a significant effect on the use of e-filing. The Adjusted R Square value is 0.624, which means that 62.4% of the independent variables affect the dependent variable, while the rest is influenced by other factors that are not included in the regression model. and Confidentiality on the Satisfaction of the Taxpayers of E-Filing Users are as important.
Nur Hidayat, et al (2017)	<i>Analisis Pengaruh Kualitas Informasi dan Kualitas Sistem Terhadap Kepuasan Pengguna Sistem e-filing</i>	This research shows that through the strategic implications for KPP Pratama Karanganyar, the increase in user satisfaction of the e-filing system can be achieved through improving the quality of information systems and information quality. In maximizing the service for WP, the quality of the e-filing system needs to be better monitored. An alternative that can be done is by always maintaining the stability of taxpayer data storage, especially regarding files or data storage, and updating

Researcher	Title	Research Result
		hardware devices. The Director General of Taxes (DGT) especially KPP Pratama Karanganyar is advised to carry out an evaluation of system performance and fix the deficiencies in the implementation of the e-filing system.

2.3 Research Framework

To illustrate in a comprehensive and systematic way, the framework below is best used to guide in the overall research that would be conducted. The framework is shown through Figure 2.1 below:

Figure 2. 1 Research Framework



2.4 Hypothesis

Based on the research background, conducting an investigation on the effect of information quality and customer satisfaction on taxpayer behavior in using e-Filing is seen to be necessary, and thus, the following research hypotheses is formulated.

2.4.1 The Effect of Information Quality on Taxpayer Behavior in Using E-Filing

Information quality is an assessment given by the users on the performance of an

information system, whether the system could provide information, based on their experience in using the system. Information quality measures the quality of the content of an information system. The quality can be measured by the following characteristics: accuracy, precision, currency, timeliness, reliability, completeness, conciseness, convenience, relevance, adequacy, freedom from bias, comparability and quantitative.

Dody Radityo and Zulaikha (2007:8) stated that a good information quality is represented by the usefulness of the system outputs, which can affect the level of system use in question (intended to use) and user satisfaction. Meanwhile, Gita Gowinda Kirana (2012: 55) stated that the quality of information produced by an information system can affect customer satisfaction. e-Filing users will be satisfied should the system quality of information is good and accurate. Following that, Fendini (2013) found that the quality of information has a positive and significant effect on taxpayer behavior using e-filing.

Based on the framework above, the following hypothesis is formulated:

H1 = The quality of information has a positive and significant effect on taxpayer behavior using e-Filing.

2.4.2 The Effect of User Satisfaction on Mandatory Behavior in Using E-Filing

User satisfaction has a significant relationship to the intensity of usage, in which it will affect the use of the e-filing system. If the user is satisfied with the system, the usage of the system will be achieved. If it has the ability to meet user needs, then the system has the potential to be carried out in the long term or continuously so that the intensity of usage of the e-Filing system can increase. According to DeLone and McLean (2012: 85), user satisfaction can also be considered as a function of perceived

usefulness, information quality, service quality, and system quality which are very important to the end users and the success of information systems.

The results support the research conducted by Noviandini (2012), Wowor et al (2014), and Nurhasanah (2015), which explains that the perception of satisfaction has a positive and significant effect on taxpayers in the use of e- Filing. The taxpayer satisfaction affects the use of e-Filing. It can be concluded that if taxpayers are satisfied using e-Filing, then taxpayers will be encouraged to reuse them.

User satisfaction is highly related to the use of the e-Filing system. If the system have the ability to meet the needs of the users, it will have the potential to be used continuously so that e-Filing system usage will increase. This shows that if the taxpayer is satisfied with the use of the e-Filing system in submitting tax returns, they will use it more and more frequently. This sense of satisfaction arises because taxpayers feel there are benefits in using the e-Filing system, so it can be said that benefits can lead to satisfaction (Andi and Dara, 2017).

Based on the findings above, the proposed research hypothesis is as follows:
H2 = User satisfaction has a positive and significant effect on taxpayer behavior in using E-Filing