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ANALYZING THE EFFECT OF FACTORS ON TAXPAYERS SATISFACTION USING E-FILING TAX REPORTING SYSTEM

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ABSTRACT

The biggest source of state revenue comes from tax revenue. To increase tax revenue and simplify taxpayers in tax reporting, The Directorate General of Taxes introduced an application system namely Electronic Filing System (E-Filing). With this system, taxpayers don't need to come directly to the Tax Service Office to fulfill tax obligations in terms of SPT reporting, because SPT reporting can be done online by accessing the E-Filing System. The purpose of this study is to analyze the relationship between system quality, information quality, and service quality with personal taxpayers' satisfaction in using the E-Filing System for tax reporting. This study uses a quantitative approach. The use of the measurement model is the success model from DeLone and McLean (2003). The results of this study are system quality and information quality have significant effects on the user of personal taxpayers' satisfaction using the E-Filing System, and service quality hasn't a significant effect on the user of personal taxpayers' satisfaction using the E-Filing System.

Keywords: *System Quality, Information Quality, Service Quality, User Satisfaction Of The E-Filing System, DeLone and McLean*

INTRODUCTION

Taxes based on the KUP (General Provisions and Tax Procedures) Law Number 6 of 1983 which has been changed to Number 28 of 2007 Article 1 paragraph 1 are mandatory contributions to the state owed by individuals or entities that are coercive under the law, without receiving direct compensation and are used for purposes state for the greatest prosperity of the people. Taxes from an economic perspective are understood as the transfer of resources from the private sector to the public sector, taxes will be assessed in their function and given their impact on society, a person's income, consumption patterns, basic prices, supply and demand. In terms of development, taxes are said to be beneficial for development if the amount of taxes is greater than routine expenditures so that there is public saving that can be used for development (Suandy, 2016).

Based on data from the Ministry of Finance, the realization of last year's tax revenue was Rp1,332.1 trillion or 84.4% of the target of Rp1,577.56 trillion. This means that the shortfall reached Rp245.5 trillion. Revenue grew only 1.4% compared to the previous year. In the 2020 State Budget, the target for tax revenues is set at Rp1,642.6 trillion. That means, this year's tax revenue growth was forced to reach 23.3%. The target is a big jump, especially when compared to the realization of 2019 growth (DDTC News, Wednesday, 08 January 2020). In the percentage of realization of tax revenues above, it can be seen that there is still a lack of awareness of taxpayers to carry out their obligations in accordance with applicable tax regulations.

Therefore, to improve taxpayer compliance, the Directorate General of Taxes always strives to optimize services so that it is expected to increase public awareness and desire to be orderly as taxpayers, one of which is through tax reform. Rahman (2010) states that tax reform covers two areas, namely tax policy reform in the form of tax regulations or regulations such as tax laws and tax administration reform. Tax administration reform has several objectives. First, providing services to the community in

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fulfilling their tax obligations. Second, administering tax revenues so that the transparency and accountability of receipts and disbursements of tax payments can be known at any time. Third, to provide supervision over the implementation of tax collection, especially to tax collectors, to taxpayers, or to the taxpayers. In order to achieve this goal, the tax administration reform program needs to be designed and implemented comprehensively and comprehensively through changes in the organizational structure, business processes and information and communication technology, human resource management, and the implementation of good governance (Diana, 2013).

One of the changes made is to improve business processes by utilizing information and communication technology by implementing an E-Filing System. Through the Decree of the Director General of Taxes Number KEP-88/PJ/2004 in May 2004, the E-Filing product was officially launched. The Ministry of Finance then issued Regulation of the Minister of Finance Number 9 of 2018 (PMK-9/PMK.03.2018) regarding the obligation to use E-Filing. The regulation, which took effect on April 1, 2018, requires the use of E-Filing to report SPT PPh 21/26 and VAT. The government also abolished the obligation to report for mass tax returns with a zero status. The use of this technology is starting to show results. According to the APBN report on the official website of the Ministry of Finance, the level of state revenue through taxes has begun to increase since 2016 (onlinepajak.com).

E-Filing or online tax reporting is the submission of an SPT (Report Letter) through an electronic or online tax reporting channel that has been determined by the DGT (Directorate General of Taxes) in the Directorate General of Taxes Regulation Number PER-03/PJ/2015. E-Filing is a method of electronically submitting Annual SPT which is carried out online and in real time via the internet on the website of the Directorate General of Taxes at www.pajak.go.id or Application Service Provider (ASP). Such as online taxes that provide online tax reports for free. E-Filing or online tax reporting can reduce queues at the Tax Service Office (KPP) which are always crowded by people who want to fulfill their obligations to take care of taxation (onlinepajak.com). With the E-Filing System, taxpayers can report their SPT anywhere and anytime. This means that taxpayers can report their tax returns even on holidays. In addition, the E-Filing System can reduce the costs incurred from using paper.

Information technology provides more value to the organization if it is designed to be an effective and efficient information system. However, the measurement of the success of an information system is not only measured from a few variables but as a whole. This is not an easy thing to do. According to previous research conducted by Trihandayani, Aknuranda, and Mursityo (2018), the success of information systems has different meanings from a technical, semantic, and effectiveness point of view, so a success model that includes all of them is needed. The approach used is the success model published by DeLone and McLean (1992). DeLone and McLean's success model is a simple, complete, and valid model for measuring the success of an information system. In 2003, changes were made to the model so that there are 6 aspects that represent success, namely system quality, information quality, service quality, system use/intensity of system use, user satisfaction, and net benefits.

Based on data from the Directorate General of Taxes (DGT), the number of SPTs submitted as of April 1, 2020 was 8.9 million. This number decreased by 21.09% compared to the achievement of the same period last year of 11.3 million. The SPT submitted via E-Filing at DGT Online still dominates at 7.98 million or around 89.44% of the total SPT submissions as of April 1, 2020. However, the SPT submission through DGT E-Filing is down 19% compared to the same period last year as many as 9.87 million. The DGT said that there were several things that slowed down the submission of SPT so that the number of SPTs was less than last year. One of them is the extension of the time for submitting the annual tax return for individual taxpayers (OP) until April 30, 2020. "And no administrative sanctions are imposed for the delay in submitting the annual SPT," said the DGT statement along with the submission of the data. Previously, the Director of Counseling, Services and Public Relations of DJP Hestu Yoga Saksama said that the extension of the time for reporting the annual SPT of WP OP is to provide leeway for taxpayers in the period of preventing the spread of the corona virus by DGT. However, he said earlier payment and tax reporting would provide convenience for taxpayers. Taxpayers will at least avoid technical problems that cause delays (Doni Agus Setiawan-DDTC News, Thursday, 02 April 2020). This is an opportunity to conduct research on the satisfaction analysis of individual taxpayers using the E-Filing System by adopting the DeLone and McLean success model.

From the explanation above, the identification of the problems in this study are: (1) does the quality of the E-Filing System affect the satisfaction of individual taxpayers who use the E-Filing System? (2) does the quality of E-Filing information affect the satisfaction of individual taxpayers using the E-Filing System? (3) Does the quality of E-Filing Service affect the satisfaction of Individual Taxpayers who use the E-Filing System?

METHODS

When viewed from the research objectives, the influence of system quality, information quality, and service quality on the satisfaction of E-Filing users is included in the research and development method. Meanwhile, when viewed from the measurement and analysis of research data, this research is included in quantitative research, because the data used are expressed in numbers and analyzed with statistical techniques (Sangadji and Sopiah, 2010). This study uses a descriptive approach with the aim of describing the object of research or research results. This study uses primary data in collecting data on independent variables, including system quality, information quality, and service quality. The primary data was obtained by distributing an online questionnaire with a Likert scale to 195 respondents (Personal Taxpayers) in the West Serang area. In this study, the sampling method was simple random sampling. According to Wibisono in Akdon and Ridwan (2013), the formula for calculating the sample in an unknown population is as follows:

$$n = \left\{\frac{Z_{a/2} \cdot \sigma}{e}\right\}^2$$

Description:
n = Number of samples
Z = Z table value
σ = Population standard deviation
e = Error rate

then:

$$n = \left\{\frac{(1{,}96) \,.\, (0.25)}{0.05}\right\}^2$$

$$n = 96{,}04$$

From the calculation above, the results were rounded up to 96 people. So, the minimum sample required in a study with an unknown population is 96 people. The sample in this study was 112 respondents, namely individual taxpayers who actively reported personal annual tax returns (SPT) in 2020 in the West Serang area and were willing to fill out online questionnaires that were distributed. This means that the number of samples used is appropriate and even exceeds the minimum standard of the sample by means of simple random sampling with an unknown population. The data analysis method used in this study is multiple linear regression analysis which aims to determine the magnitude of the influence of the independent variable on the dependent variable, which can be formulated as follows:

$$\mathbf{Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \varepsilon}$$

Description:
Y = Satisfaction of Individual Taxpayers who use the E-Filing system
α = Constant
$\beta 1$ = Regression coefficient for the E-Filing system quality variable
$\beta 2$ = Regression coefficient for E-Filing information quality variable
$\beta 3$ = Regression coefficient for E-Filing service quality variable
X1 = E-Filing system quality
X2 = E-Filing information quality
X3 = E-Filing service quality

$\mathcal{E}$ = Residual

The statistical test used is descriptive statistics. The data quality test used is a test of validity and reliability. The classical assumption test that was carried out in this study was the normality test, multicollinearity test, and heteroscedasticity test. Test the coefficient of determination to measure the extent to which the ability of the independent variable in explaining the dependent variable. The hypothesis test used is the F-test (simultaneous test) and T-test (partial test).

ANALYSIS

The distribution of online questionnaires to Individual Taxpayers who use the E-Filing system takes place within a period of approximately 1 (one) month from 20 May 2020 to 18 June 2020. The profiles of respondents in this study are gender, age, last education, occupation, monthly income, ownership of a Taxpayer Identification Number (NPWP), and the use of the E-Filing system. Of the 195 questionnaires that were processed, there were 112 respondents who had a Taxpayer Identification Number (NPWP) and were registered at the Tax Service Office (KPP) Pratama West Serang. Based on gender, the number of male respondents was 38.39% or 43 people and the number of female respondents was 61.61% or 69 people. Based on age, the number of respondents aged 17-26 years is 45.54% or 51 people, the number of respondents aged 27-36 years is 28.57% or 32 people, the number of respondents aged 37-46 years is 20 ,54% or 23 people, and the number of respondents aged 47-56 years was 5.36% or 6 people.

Based on the latest education, the number of respondents with the last education of Senior High School (SMA)/Vocational High School (SMK) is 41.07% or 46 people, the number of respondents with the last education is S1 is 52.68% or 59 people, and the number of respondents is education the last S2 was 6.25% or 7 people. Based on occupation, the number of respondents who have a job as a private employee is 87.50% or 98 people, and the number of respondents who have a job as an entrepreneur is 12.50% or 14 people. Based on income per month, the number of respondents who have an income of Rp4,500,000 - Rp9,500,000 per month is 34.82% or 39 people, the number of respondents who have an income of Rp9,500,000 - Rp14,500,000 per month is 45.54% or 51 people, the number of respondents who have an income of Rp14,500,000 - Rp19,500,000 per month is 8.04% or 9 people and the number of respondents who have an income > Rp19,500,000 per month is 11.61% or 13 people. Based on the ownership of the Taxpayer Identification Number (NPWP), the number of respondents who have a NPWP is 100% or 112 people.

Descriptive Statistics

Descriptive statistics aim to provide an overview of the demographics of research respondents which can be seen in the N value, minimum value, maximum value, average value, and standard deviation. The following are the results of descriptive statistical tests in this study, namely:

Table 1. Descriptive Statistics of Research Variables

Descriptive Statistics					
Variables	**N**	**Min.**	**Max.**	**Mean**	**Std. Dev.**
KP - Satisfaction of E-Filing System Users (Individual Taxpayers)	112	12,00	25,00	19,5536	2,56392
KS - Quality of E-Filing System	112	14,00	25,00	20,0446	2,60764
KI - Quality of E-Filing Information	112	8,00	20,00	14,9821	2,80277
KL - Quality of E-Filing Service	112	10,00	20,00	16,1429	2,54281
Valid N (listwise)	112				

Source: Author

Based on the table above, it can be seen that the results of the research from 112 respondents who responded to the online questionnaire, the satisfaction variable of Individual Taxpayers using the E-Filing system has a minimum value of 12, a maximum value of 25, an average value of 19.5536, and a standard deviation of 2 ,56392. The E-Filing system quality variable has a minimum value of 14, a maximum value of 25, an average value of 20.0446, and a standard deviation of 2.60764. The E-Filing information quality variable has a minimum value of 8, a maximum value of 20, an average value of 14.9821, and a standard deviation of 2.80277. And finally, the E-Filing service quality variable has a minimum value of 10, a maximum value of 20, an average value of 16.1429, and a standard deviation of 2.54281.

Validity Test

The validity test aims to determine the feasibility of each item of the online questionnaire statement in defining a variable. To find out whether each statement item is valid or not, it can be seen from the corrected item-total correlation (r-count) column which will be compared with r-table on the basis of decision making if r-count > r-table, then the data is declared valid. The significance level (α) is 0.05, df = n - 2 = 112 - 2 = 110, then the r-table obtained is 0.1857.

Table 2. Output Analysis of Individual Taxpayer Satisfaction Users of the E-Filing System

Statement	r-count	r-table	Description
KP1	0,269	0,1857	Valid
KP2	0,499	0,1857	Valid
KP3	0,347	0,1857	Valid
KP4	0,388	0,1857	Valid
KP5	0,410	0,1857	Valid

Source: Author

Table 3. Analysis of E-Filing System Quality Output

Statement	r-count	r-table	Description
KS1	0,276	0,1857	Valid
KS2	0,502	0,1857	Valid
KS3	0,260	0,1857	Valid
KS4	0,516	0,1857	Valid
KS5	0,530	0,1857	Valid

Source: Author

Table 4. Output Analysis of E-Filing Information Quality

Statement	r-count	r-table	Description
KI1	0,717	0,1857	Valid
KI2	0,417	0,1857	Valid
KI3	0,717	0,1857	Valid
KI4	0,417	0,1857	Valid

Source: Author

Table 5. Output Analysis of E-Filing Service Quality

Statement	r-count	r-table	Description
KL1	0,740	0,1857	Valid
KL2	0,796	0,1857	Valid
KL3	0,740	0,1857	Valid
KL4	0,796	0,1857	Valid

Source: Author

From the results of the validity test above, it shows that all statement items in the questionnaire are declared valid and suitable for use because the value of r-count > r-table.

Reliability Test

The reliability test aims to determine the stability and consistency of respondents in responding to each statement item from the online questionnaire. The method used in testing reliability is Cronbach's alpha with the help of SPSS version 25 software. In general, a variable is said to be reliable if it has Cronbach's alpha value > 0.60.

Table 6. Reliability Test Results

Variables	Cronbach's Alpha	α	Description
KP	0,611	0,60	Reliable
KS	0,657	0,60	Reliable
KI	0,749	0,60	Reliable
KL	0,893	0,60	Reliable

Source: Author

Based on the table above, it shows that all variables have Cronbach's Alpha values > 0.60. Thus it can be concluded that the results of the reliability test indicate that all variables in this study are reliable.

Normality Test

The normality test aims to test whether in the regression model, the resulting residual value is normally distributed or not. A good regression model is to have data that are normally distributed. The normality test was carried out by presenting a normal graph p-plot of regression standardized residuals and a one-sample analysis table Kolmogorov-Smirnov test.

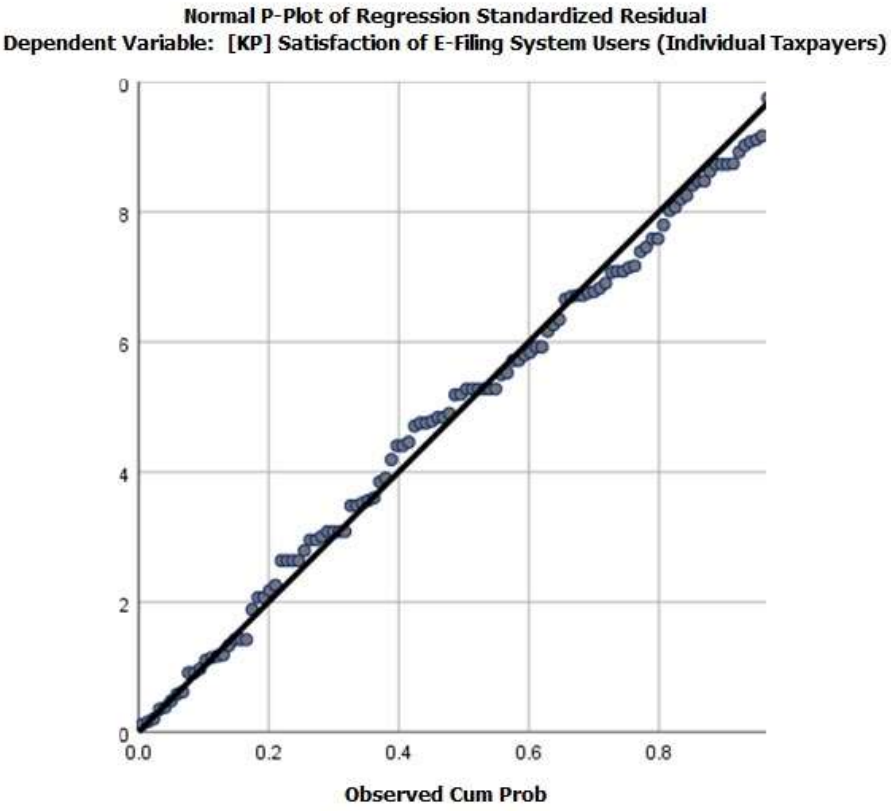

Figure 1. P-Plot Normal Graph of Regression Standardized Residual

Based on the graph above, it shows that the points (data) spread around the diagonal line and their distribution follows the diagonal line. Thus the conclusion that can be drawn is that the data on the research variables meet the assumption of normality or are normally distributed.

Table 7. Normality Test Results One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		112
Normal Parameters[a,b]	Mean	0.0000000
	Std. Deviation	1.40503693
Most Extreme Differences	Absolute	0.050
	Positive	0.048
	Negative	-0.050
Test Statistic		0.050
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal. b. Calculated from data. c. Lilliefors Significance Correction. d. This is a lower bound of the true significance.		

Source: Author

Based on the table above, it shows that the significance value (Asymp. Sig 2-tailed) is 0.200. Because the significance is greater than 0.05 (0.200 > 0.05), it can be concluded that the results of the

one-sample Kolmogorov-Smirnov test meet the assumption of normality or are normally distributed. Thus, overall, the data is normally distributed, as seen from the results of the normal p-plot of regression standardized residuals and the one-sample Kolmogorov-Smirnov test analysis table.

Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a direct relationship (correlation) between the independent variables in the regression model. A good regression model is a regression model in which there is no correlation between independent variables. The basis for making decisions from the multicollinearity test is if the tolerance value 0.10 VIF < 10, it can be concluded that there is no multicollinearity between independent variables in the regression model.

Table 8. Multicollinearity Test Results

Coefficients [a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	KS - Quality of E-Filing System	0,285	3,507
	KI - Quality of E-Filing Information	0,283	3,530
	KL - Quality of E-Filing Service	0,987	1,014

a. Dependent Variable: [KP] Satisfaction of E-Filing System Users (Individual Taxpayers)

Source: Author

Based on the table above, it shows that the three independent variables have a tolerance value greater than 0.10 and a VIF (Variance Inflation Factor) value less than 10. This indicates that there is no multicollinearity problem between independent variables in the regression model of this study. So, this model is worth using.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether or not there is a variance inequality from the residual from one observation to another. This test uses a pattern of dots on scatterplots. The basis of decision making to assess the absence of heteroscedasticity: (1) the points (data) spread above and below or around the number 0, (2) the points (data) do not collect only above or below, (3) the spread of the points the points (data) do not form a wavy pattern, and (4) the spread of the dots (data) is not patterned.

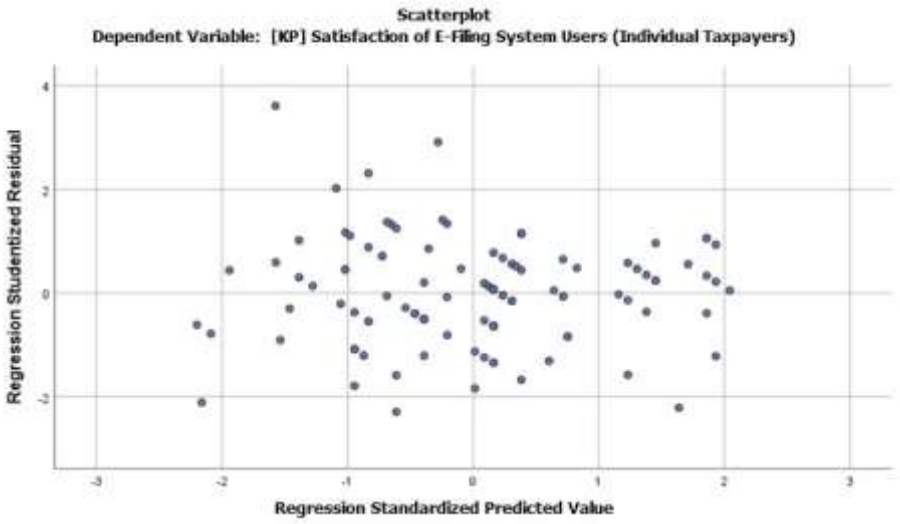

Figure 2. Scatterplot Graph

Based on the graph above, it can be seen that the points (data) spread randomly, do not gather in one place and do not form a certain pattern clearly both above and below the number 0 (zero) on the Y axis. there is a heteroscedasticity problem in this regression model.

Coefficient of Determination Analysis (R^2)

The coefficient of determination (R^2) aims to see how much the independent variable's ability to explain the variation of the dependent variable.

Table 9. Results of the Coefficient of Determination (R^2)

Model Summary [b]					
Model	**R**	**R^2**	**Adjusted R^2**	**Std. Error of the Estimate**	**Durbin-Watson**
1	0,836 [a]	0,700	0,691	1,42442	2,150

a. Predictor: [KS] Quality of E-Filing System; [KI] Quality of E-Filing Information; [KL] Quality of E-Filing Service
b. Dependent Variable: [KP] Satisfaction of E-Filing System Users (Individual Taxpayers)

Source: Author

Based on the table above, it can be seen that the Ajd value is 0.691 or equivalent to 69.1% which means that the dependent variable can be explained by the independent variable of 69.1%, so it can be concluded that the variables of E-Filing system quality, E-Filing information quality, and the quality of E-Filing services has an effect of 69.1% on the satisfaction of Individual Taxpayers using the E-Filing system, while the remaining 30.9% (100% - 69.1%) is influenced by other variables outside of this study.

Multiple Linear Regression Analysis

The multiple linear regression analysis test aims to measure the influence of the independent variables (quality of the E-Filing system, the quality of E-Filing information, and the quality of E-Filing services) on the dependent variable (the satisfaction of WP OP users of the E-Filing system) and predict the dependent variable by using independent variables.

Table 10. Multiple Linear Regression Analysis Test Results

Coefficients [a]				
Model		**Unstandardized Coefficients**		**Standardized Coefficients Beta**
		Beta	**Std. Error**	
1	(Constant)	5,344	1,388	
	KS - Quality of E-Filing System	0,474	0,097	0,482
	KI - Quality of E-Filing Information	0,357	0,091	0,390
	KL - Quality of E-Filing Service	-0,039	0,054	-0,039

a. Dependent Variable: [KP] Satisfaction of E-Filing System Users (Individual Taxpayers)

Source: Author

Based on the table above, the multiple linear regression equation used in this study is as follows:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \varepsilon$$

$$Y = 5.344 + 0.47KS + 0.357KI - 0.039KL + \varepsilon$$

The multiple linear regression equation above shows that: (1) In this regression model, the constant value is 5.344 which means that if the independent variables (E-Filing system quality, E-Filing

information quality, and E-Filing service quality) the value is assumed to be 0 (zero) then the level of the dependent variable (Satisfaction of Individual Taxpayers using the E-Filing system) is 5.344. (2) The coefficient value of the E-Filing system quality variable (X1) is 0.474, which means that if the other independent variables have a fixed value and the E-Filing system quality has increased by 1 (one), then the dependent variable (Satisfaction of Individual Taxpayers using E-system -Filing) will increase by 0.474. (3) The coefficient value of the E-Filing information quality variable (X2) is 0.357, which means that if the other independent variables have a fixed value and the E-Filing information quality has increased by 1 (one), then the dependent variable (Individual Taxpayer satisfaction using system E - Filing) will increase by 0.357. (4) The coefficient value of the E-Filing service quality variable (X3) is -0.039, which means that if the other independent variables are fixed and the E-Filing service quality has decreased by 1 (one), then the dependent variable (Individual Taxpayer satisfaction system users E-Filing) will decrease by 0.039.

F-Test (Simultaneous Test)

The F-test (simultaneous test) aims to determine the significance level of the influence of the independent variables simultaneously (simultaneously) on the dependent variable. The basis for decision making for the F-test (simultaneous test) is if F-count > F-table and Sig < 0.05, then the independent variable has a simultaneous (simultaneous) effect on the dependent variable. In this study, the number of samples (n) to be tested were 112 respondents. For F-table, it is obtained from df1 = (k – 1) or 4 - 1 = 3 and df2 = (n - k – 1) = 112 - 4 - 1 = 107, where df for the numerator (N1) is 3 independent variables and the significance 0.05. So, when viewed from the F-table obtained a value of 2.69 which will be used as a comparison with f calculated.

Table 11. F-Test Results (Simultaneous Test)

Coefficients [a]						
Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	510,550	3	170,183	83,877	0,000 [b]
	Residual	219,128	108	2,029		
	Total	729,679	111			

a. Dependent Variable: [KP] Satisfaction of E-Filing System Users (Individual Taxpayers)
b. Predictor: (Constant); [KS] Quality of E-Filing System; [KI] Quality of E-Filing Information;
[KL] Quality of E-Filing Service

Source: Author

Based on the table above, it shows that the calculated F value is greater than F-table, namely 83.877 > 2.69 with a significance value smaller than 0.05, namely 0.000 < 0.05, then Ho is rejected, which means the independent variable (quality of the E-Filing system, E-Filing information quality, and E-Filing service quality) together (simultaneously) have a significant effect on the dependent variable (Satisfaction of Individual Taxpayers using the E-Filing system).

T-Test (Partial Test)

The T-test (partial test) aims to determine whether the independent variable partially has a significant effect or not on the dependent variable. The basis for decision making for the T-test (partial test) is if t-count > t-table and Sig < 0.05 then the independent variable has a significant effect on the dependent variable.

In this study, the number of samples (n) to be tested were 112 respondents. For the t-table, it is obtained from df = (n - k - 1) = 112 - 4 - 1 = 107, with a significance of 0.05/2 = 0.025 (2-tailed test). Then the t table obtained a value of 1.98238 which will be used as a comparison with t arithmetic.

Table 12. T-Test Results (Partial Test)

Coefficients [a]						
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		Beta	Std. Error			
1	(Constant)	5,344	1,388		3,849	0,000
	KS - Quality of E-Filing System	0,474	0,097	0,482	4,881	0,000
	KI - Quality of E-Filing Information	0,357	0,091	0,390	3,937	0,000
	KL - Quality of E-Filing Service	-0,039	0,054	-0,039	-0,735	0,464

a. Dependent Variable: [KP] Satisfaction of E-Filing System Users (Individual Taxpayers)

Source: Author

Based on the table above, the E-Filing system quality variable shows that the t-count value is greater than the t-table (4.881 > 1.98238) and the significance is less than 0.05, namely (0.000 < 0.05). This explains that Ho is rejected, and Ha is accepted, which means the quality of the E-Filing system has a significant influence on the satisfaction of Individual Taxpayers who use the E-Filing system. Then for the E-Filing information quality variable, it shows that the t-count value is greater than the t-table (3.937 > 1.98238) and the significance is smaller than 0.05, namely (0.000 < 0.05). This explains that Ho is rejected, and Ha is accepted, which means the quality of E-Filing information has a significant influence on the satisfaction of Individual Taxpayers who use the E-Filing system. And for the E-Filing service quality variable, it shows that the t- count value is smaller than the t-table (-0.735 < 1.98238) and the significance is greater than 0.05, namely (0.464 > 0.05). This explains that Ho is accepted, and Ha is rejected, which means that the quality of E-Filing services does not have a significant effect on the satisfaction of Individual Taxpayers who use the E-Filing system.

CONCLUSIONS

Based on the results of the analysis and interpretation of data regarding the quality of the E-Filing system, the quality of E-Filing information, and the quality of E-Filing services that have been described in the previous chapter, it can be concluded as follows: (1) The quality of the E-Filing system has a significant effect on Satisfaction of Individual Taxpayers Users of the E-Filing System (2) Quality of E-Filing Information Has a Significant Effect on Satisfaction of Individual Taxpayers Users of the E-Filing System (3) Quality of E-Filing Services does not have a significant effect on satisfaction of Individual Taxpayers E-Filing System Users.

In carrying out this research, there are several limitations faced by the author that may affect the final results of the study, including: (1) This study only used a sample of 112 respondents and did not cover all individual taxpayers who are active in the Tax Service Office (KPP). West Serang Primary. The total population in this study is unknown. This is due to the limited time, cost and energy available to complete this research on time and the corona virus pandemic (2) There are limitations to research using questionnaires, namely sometimes the responses given by respondents do not show the real situation due to surrounding conditions or other reasons (3) The number of other factors that can affect the satisfaction of individual taxpayers using the E-Filing system that are not discussed in this study because this research is only limited to the variables of the quality of the E-Filing system, the quality of E-Filing information, and the quality of E-Filing services. can't fully explain.

From the limitations that have been conveyed, there are several inputs from respondents and authors that can be used for further research as follows: (1) For the Directorate General of Taxes (DGT) to improve system resilience from errors or server downtime when approaching the due date of reporting Annual Tax Returns (SPT) Annual Individual Persons, counseling for system updates is expected to use

an easier-to-understand way, and the online service section of E-Filing is further improved for response speed and technical skills of staff to be more active and friendly when providing online services via a live platform. chat or calling (2) For further researchers, researchers who will use a title with a research like this can add other independent variables that will affect the satisfaction of individual taxpayers using the E-Filing system so that they can clarify and strengthen the dependent variable as a whole.

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