

Effect of Security and Confidentiality and Readiness of Information Technology on the Use of E-Filing

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ABSTRACT

This study aims to examine and analyze the effect of security and confidentiality and information technology readiness on the use of *e-filing*. This study involved 100 respondents from 35,698 registered taxpayers and was calculated using the Slovin formula. Determination of the sample using *the purposive sampling technique*. The data in this study were collected by distributing questionnaires to respondents. After the data is collected, then data analysis is carried out using descriptive statistical analysis methods, instrument testing (validity test and reliability test), classical assumption test (normality test, multicollinearity test, heteroscedasticity test, and linearity test), and hypothesis testing (linear regression equation test). Coefficient of determination test, and t statistic test). Based on the research results, Security and Confidentiality has a positive and significant influence on the e-filing system, which means that the higher the security and confidentiality, the higher the use of e-filing. Also, Information Technology Readiness has a positive and significant influence on the use of the e-filing system, which indicates that the higher the perception of Information technology readiness in accessing the e-filing system, the higher the use of e-filing. The inappropriate distribution of questionnaires and the number of samples that are still lacking are limitations in this study. Future researchers are expected to carry out research at the right time and increase and expand the number of samples. In addition, the use of the interview method to respondents can maximize critical answers to the research results.

INTRODUCTION

Today, taxes' role in Indonesia is significant in state financing because state infrastructure development comes from tax revenues (Hamzah et al., 2018; Sudirman & Muslim, 2018). The amount of tax contribution to state revenue makes the government, through the Directorate General of Taxes (DGT), the authority to collect tax revenues in Indonesia, make various efforts to increase tax revenues. DGT requires cooperation that involves the community. This cooperation requires that every citizen be obliged to have a sense of responsibility for his obligation to pay taxes for the implementation of government and state development. Taxes can build the state continuously and continuously improve the welfare of the community by increasing or improving public facilities. However, on the other hand, taxpayers find it difficult in terms of tax reporting because they have to go to the nearest Tax Service Office every time they pay taxes and have to fill out forms and queue to get services. It is the reason taxpayers are reluctant to pay taxes.

To overcome this, the Directorate General of Taxes (DGT) began in 2004 to meet the demands of a dynamic era by improving efficiency and performance in the momentum of tax modernization in all work units. One form of tax modernization is the use of information technology in tax administration in the application of electronic media e-systems (Syahnur et al., 2017). E-system includes all activities carrying out various tax functions. Taxation functions include registration, reporting of tax returns (SPT),

issuing tax assessments (SKP), collection of tax debts, resolving disputes with taxpayers by the authority of the Directorate General of Taxes, and eliminating tax debts (Susanto, 2011).

The Directorate General of Taxes always carries out improvements for improvements as the tax collection authority in Indonesia to optimize revenues. The Director-General of Taxes issued a Decree of the Director-General of Taxes Number KEP88/PJ./2004 dated May 14, 2004, concerning the Electronic Submission of Tax Returns. After the success of the e-SPT program, the Directorate General of Taxes reissued the decision letter KEP-05/PJ/2005, which was stipulated on January 12, 2005, regarding Procedures for Electronic SPT Submission (e-filing) through Application Service Providers (ASP). Then, PER-36/PJ/2013 concerning Amendments to DGT Regulation Number PER47/PJ/2008 was issued regarding the procedures for Submission of Notification Letters and Submission of Notification of Extension of Annual Tax Returns electronically (e-filing) through Application Service Providers (ASP). Subsequently, PER-03/PJ/2015 was issued regarding submitting electronic notifications to complement the previous regulations. The application makes it easier for taxpayers to report SPT. Taxpayers who initially reported SPT directly to the Tax Service Office (KPP) in paper or form, now SPT reporting can be done online anywhere and anytime.

E-Filing is a method of submitting a notification letter or notification of the extension of the Annual SPT, which is carried out online in real time. The reform of the tax administration system through e-filing is expected to increase taxpayer confidence in the Directorate General of Taxes institution. In the end, it will increase taxpayer compliance in fulfilling their tax obligations so that the tax gap between actual and potential taxes can be expected to be smaller (Wowor et al., 2014). Agustiningsih & Isroah, (2016) argues that a tax reporting system that uses electronic filing can provide convenience for taxpayers. Taxpayers can report SPT 24 hours a day in 7 days. It means that taxpayers can report their tax returns even during holidays. This system is beneficial for taxpayers who are too busy not to report their tax returns. In addition, the existence of e-filing can reduce the cost of using paper.

Fast and easy tax reporting will also support the tax bureau in accelerating savings in SPT receipts and managing SPT reports, data collection, distribution, and archiving. To make it easier for taxpayers to fulfill their obligations, e-filing is also used to realize that tax obligations can be more easily achieved. The goal of creating more orderly and transparent tax management can be achieved (Dewi & Khomalyana, 2009). However, there is still news showing that taxpayers prefer to report taxes manually compared to e-filing. Pricilia, (2016) contains interviews with taxpayers revealing that many taxpayers are still concerned about the security and confidentiality of their data when using electronic filing to pay taxes. Most taxpayers feel safe reporting manually. In addition, taxpayers are still doubtful if the e-filing system can be disrupted at any time. Furthermore, some taxpayers find it difficult to report taxes through e-filing because they have to make an e-FIN first, so they have to come to the KPP. This case is similar to the conditions at the South Makassar Tax Service Office (KPP) in 2018. The news article m.cnnindonesia.com stated that taxpayers complained about very slow connections and did not even enter the e-filing system. It happened because the server could not accommodate the spike in the reporter who accessed it together.

Based on this phenomenon, it can be concluded that taxpayers do not report taxes through e-filing due to several factors, namely security and confidentiality, and the readiness of the technology system. Security and confidentiality can affect taxpayers in using e-filing because technological systems that develop along with the times do need to have sophisticated systems and ensure their security. It makes taxpayers feel insecure using the e-filing system and worry that their confidentiality will be leaked. Therefore, taxpayer confidence in the security and confidentiality of information is one factor that influences the use of taxpayer e-filing Pricilia (2016). This statement is in line with research conducted by (Daryatno, 2017; Wowor et al., 2014; Mujiyati et al., 2016) which show that security and confidentiality can affect taxpayers using e-filing. However, this is in contrast to research conducted by (Dewi, 2009; Wibisono & Toly, 2014) which states that security and confidentiality negatively affect the interest of e-filing users.

Unlike taxpayers' concerns about the security and confidentiality of e-filing, technology readiness is influenced by the individual himself, whether from within the individual is ready to accept technology, especially in this case e-filing. Taxpayers who are not prepared will make it difficult for them to adapt to a world that is constantly evolving. taxpayers who are willing to accept new things can easily encourage taxpayers to implement e-filing (Desmayanti, 2012). The readiness of the e-filing system itself is also an influence on whether or not taxpayers want to use e-filing. Desmayanti & Zulaikha, (2012) and Dharma & Noviari, (2016) concluded that Taxpayer Information Technology Readiness has a significant positive effect on Behavioral Intensity in the Use of e-filing. However, it is in contrast to research conducted by (Devina & Waluyo, 2016; Hani & Apriani, 2016) which states that Information Technology Readiness has no significant effect on the use of e-filing.

This study is intended to examine and analyze the effect of security and confidentiality and the readiness of information technology on the use of e-filling. Technology Acceptance Model (TAM) is a model of acceptance of information technology systems used by users (Jogiyanto, 2007). The TAM model assumes that a person adopts a technology that is generally determined by cognitive processes and aims to satisfy the user or maximize the usefulness of the technology itself (Wibowo, 2008). This theory explains how external factors can affect the attitudes, intentions, and beliefs of individuals. (Siregar, 2011) states that the TAM model assumes that technology can be influenced directly or indirectly by intentions, user behavior, user perceptions of the benefits of technology systems, and their perceptions of the ease of the system. The purpose of TAM is to explain the determinants of acceptance of information-based technology and explain the behavior of users of information technology with a relatively wide variation of the user population. Furthermore, (Pratama, 2008; Laihad, 2013) reveals that the acceptance of users or users of information technology is part of research on the use of information technology because before knowing its use and success, it must first be determined whether to accept or reject the use of information technology. If information technology is applied to user activities related to taxation activities, the acceptance of information technology users is closely related to changes in user problems and potential rewards received. This TAM model has two main factors in assessing the acceptance of technology, namely Perceived Usefulness (PU) and Perceived Ease of Use (PEOU). The Perceived Usefulness (PU) factor in this study is used to underlying security and confidentiality variables and information technology readiness. Security and confidentiality here mean how taxpayers perceive that the e-filing system can maintain the security and confidentiality of the data that taxpayers enter into the system. The information technology readiness variable means that the extent to which taxpayers are ready to accept new technology, namely e-filing. So in this study, the Theory of Acceptance Model (TAM) states that security and confidentiality and the readiness of information technology are elements that can encourage taxpayers' desire to use e-filing.

Task Technology Fit (TTF) was developed by (Goodhue & Thompson, 1995; Desmayanti & Zulaikha, 2012) which explains how technology has an impact in helping individuals do tasks. Directly, this theory holds that technology has a positive impact on individual performance and can be used if the capabilities of the technology match the tasks that the user must generate. The success of a company's information system depends on the implementation, ease of use for users, and the use of technology used. This model indicates that performance will improve when technology provides the right features and support associated with the task. So in this study, Task Technology Fit (TTF) is used as the basis for influencing individuals to use information technology and states that security and confidentiality and information technology readiness are elements that can make a person feel safe in carrying out an activity. The activity in question is the use of the e-filing system.

Information technology in tax administration is used to increase efficiency. One type of e-system is e-filing. E-filing is a service for sending or delivering Notification Letters (SPT) electronically for both Individuals and Entities (companies, organizations) to the Directorate General of Taxes through an ASP (Application Service Provider) by utilizing internet communication lines online in real time. Taxpayers

(WP) no longer need to print all report forms and wait for receipts manually. Online means that taxpayers can report taxes via the internet anywhere and anytime, while the word real-time means that confirmation from the Directorate General of Taxes (DGT) can be obtained immediately if the data on the tax return (SPT) which is filled out completely and correctly has been completed until it is sent electronically to the tax.go.id site by filling out an SPT through the website or the Application Service Provider. Lie & Sadjarto (2013) argue that taxpayers must come to the Tax Service Office or be sent by post in carrying out tax obligations. Thus, it takes a lot of human resources, a large place, and a slow processing time because it is sent manually. Therefore, Wibisono & Toly, (2014) said that the primary purpose of e-filing is to improve services to the public by facilitating the reporting of tax returns (SPT) to report the calculation and payment of taxes, tax objects, and tax returns. Tax object entities and assets and liabilities by the provisions of tax laws and regulations electronically via internet media to taxpayers. It will help reduce the cost and time required by taxpayers to prepare, process, and report tax returns to the Tax Office correctly and on time.

There are concerns from taxpayers in using e-filing regarding security and confidentiality. Security and confidentiality in question are how strong technological devices are to maintain the security and confidentiality of taxpayer data. It relates to the security and confidentiality of data reported by taxpayers that only the person concerned can access the data. According to Dewi & Khomalyana, (2009) an information system can be said to be good if the system's security is reliable. The security of this system can be seen through user data that is securely stored by an information system. This user data must be kept confidential by the way the system stores the data so that other parties cannot access user data freely. If user data can be stored securely, it will minimize the opportunity for other parties to misuse system user data. In the e-filing system, the security aspect can also be seen from the availability of usernames and passwords for taxpayers who have registered to report Notification Letters (SPT) online. Digital certificates can also be used as data protection for Notification Letters (SPT) in encryption (randomization) so that a specific system can only read them. According to Pricilia, (2016), this guarantee of security and confidentiality can be assessed from how taxpayers perceive information systems. It is related to the issue of security and confidentiality that occurs in the community, which is the issue most concerned by users in the use of information systems. These issues can affect a person's perception of the security and confidentiality of an information system. Perception of security and confidentiality is how taxpayers perceive whether an information system is safe and the confidentiality of its data is guaranteed. Taxpayers have an excellent perception of security and confidentiality, so they will be interested or encouraged to use e-filing because they have a calm and happy feeling in using it.

Ekamaulana, (2016) mentions in his research that security and confidentiality positively affect the interest of individual taxpayers to use e-filing. The security and confidentiality of each taxpayer's data are essential to convince taxpayers to use e-filing. Research conducted by Wahyuni, (2015) also states that perceptions of security and confidentiality partially affect e-filing. Based on this description, the following hypothesis is formulated:

H1: Security and Confidentiality have a positive and significant effect on the use of e-filing.

The successful implementation of information technology is based on how it is prepared. Wibisono & Toly (2014) argue that information technology readiness is a set of organizational information resources, the role of their use, and whether the management who runs them is competent in their field. Information technology readiness is also influenced by the development of internet media, given that internet media is the primary means of using the e-filing system. At the same time, not all taxpayers can access internet media. Information technology readiness in this study is the extent to which a person is ready to accept the development of information technology. This readiness comes from within a person and from outside or from information technology itself. In addition, technology readiness is influenced by

the individual himself, whether the individual is ready to accept technology, especially in this case, e-filing. If the taxpayer can accept new technology, the taxpayer does not hesitate to report his taxes using e-filing and receive an update to the tax system, namely e-filing. Readiness that comes from outside a person is about how ready information technology itself is. How ready are the features in it to support the smooth running of a system (e-filing). Further explanation by Desmayanti (2012) states that information technology readiness also affects the progress of individual mindsets, meaning that the more individuals are ready to accept new technology, the more advanced the individual's thinking is, namely, being able to adapt to this increasingly developing technology. In a study conducted by Wibisono & Toly, (2014) information technology readiness affects taxpayers' interest in using e-filing in Surabaya. It means that if taxpayers' information technology readiness increases, the interest of taxpayers in using e-filing will also increase. Desmayanti, (2012) proved in his research that the readiness of taxpayers' information technology has a significant positive effect on the intensity of behavior in e-filing. Based on this description, the hypothesis is as follows:

H2: Information Technology Readiness has a positive and significant impact on the use of e-filing.

TAM and TTF state that security and confidentiality as well as technological readiness are one of the elements that can influence taxpayers to use e-filing. Thus, this research model is described in the following scheme.

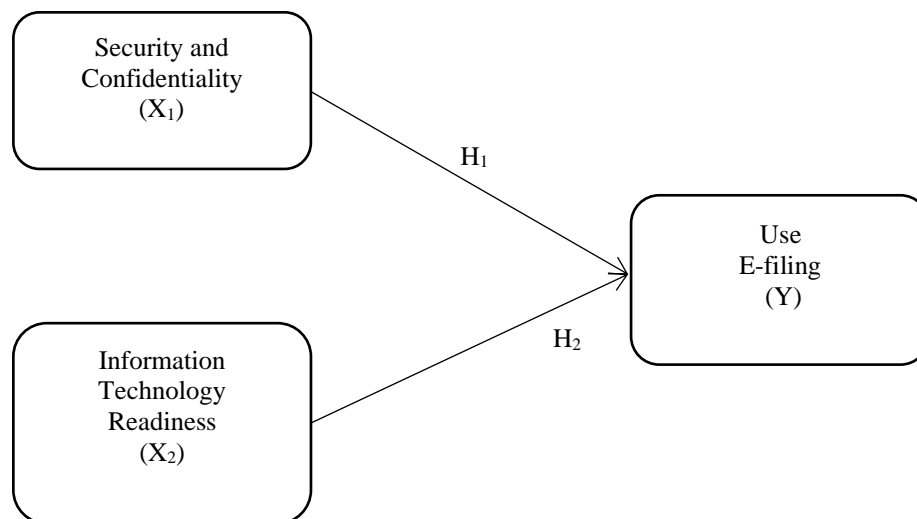


Figure 1. Research Model

RESEARCH METHOD

This research was conducted at KPP Pratama Makassar Selatan in March 2019. This study involved 100 respondents from 35,698 registered taxpayers and was calculated using the Slovin formula. Determination of the sample using the purposive sampling technique. The data in this study were collected by distributing questionnaires to respondents. After the data has been collected, data analysis is carried out using descriptive statistical analysis methods, instrument testing (validity test and reliability test), classical assumption test (normality test, multicollinearity test, heteroscedasticity test, and linearity test), and hypothesis testing (linear regression equation multiple test, coefficient of determination test, and t statistic test).

Table 1. Operational Research Variables

No	Variable	Indicator	Scale
1	Security and Confidentiality (Source: Wibisono and Toly (2014), Ekamaulana (2016) and Desmayanti (2012), Pricilia, (2016)	1. User risk to hacker 2. The risk of data being misused by tax officials 3. Security Guarantee 4. Perception of issues regarding technology systems 5. Trust in the guarantee of confidentiality	Ordinal
2	Information Technology Readiness (Source: Wibisono and Toly (2014), Ekamaulana (2016) and Desmayanti (2012) , Pricilia (2016)	1. Internet reliability 2. Reliability using new technology 3. Availability of adequate software and hardware 4. Availability of internet connection 5. Taxpayer technology readiness	Ordinal
3	Use E-filing (Source: Wibowo (2008)	1. Desire to use 2. Help in work 3. Perception of ease of use e-filing 4. Satisfaction of using e-filing	Ordinal

RESULTS AND DISCUSSION

Result

A validity test is used to show the extent to which the measuring instrument used in a measure is what is being measured. Ghozali, (2009) states that the validity test is used to measure the validity or validity. A questionnaire is said to be valid if the questions on the questionnaire can reveal something that the questionnaire will measure. Based on table 2, it is known that the variables of Security and Confidentiality, Readiness of Information Technology, and Use of E-Filing have a significant value less than 0.05. It can be concluded that all question items in this study are valid.

Table 2. Validity Test Results

Question Items	Pearson Corelation	Sig (2-Tailed)	Information
X1	0,553**	0,000	Valid
	0,846**	0,000	Valid
	0,881**	0,000	Valid
	0,828**	0,000	Valid
	0,662*	0,000	Valid
X2	0,773**	0,000	Valid
	0,648**	0,000	Valid
	0,834**	0,000	Valid
	0,859**	0,000	Valid
	0,771**	0,000	Valid
Y	0,712**	0,000	Valid
	0,816**	0,000	Valid
	0,818**	0,000	Valid
	0,729**	0,000	Valid

A questionnaire is reliable or reliable if a person's answer to the statement is consistent or stable from time to time. The reliability of a test refers to the degree of stability, consistency, predictability, and accuracy. Measurements that have high reliability are measurements that can produce reliable data. Reliability is the consistency of a series of measurements or a series of measuring instruments. This can be a measurement of the same measuring instrument (test with retest) that will give the same result, or for a more subjective measurement, whether two raters give similar scores (inter-rater reliability). Reliability is not the same as validity. This means that a reliable measure will measure consistently but not necessarily what it is supposed to measure. In research, reliability is the extent to which the measurement of a test remains consistent after repeated tests on the subject and under the same conditions. Research is considered reliable when it provides consistent results for the exact measurement. Unreliable if repeated measurements give different results.

Table 3. Reliability Test Results

Variable	Cronbach's Alpha	Info
Security and Confidentiality (X ₁)	0,813	Reliable
Information Technology Readiness (X ₂)	0,838	Reliable
Use of E-Filing (Y)	0,752	Reliable

Table 3 shows that the variables of Security and Confidentiality, Readiness of Information Technology, and Use of E-Filing have Cronbach's alpha values greater than 0.6. It shows that the question items in this study are reliable. So that each question item used will be able to obtain consistent data, and if the question is asked again, it will get an answer that is relatively the same as the previous answer.

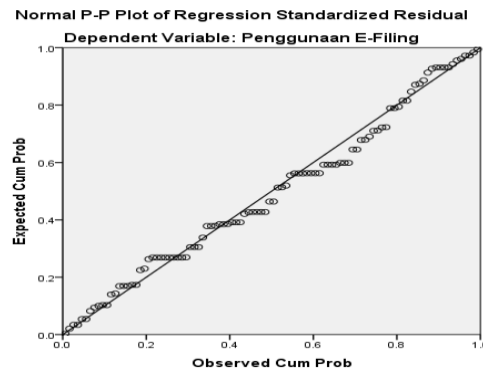


Figure 2. Normality Test Results

Based on Figure 2, it can be seen that the dots spread around the diagonal line, and the direction of the spread follows the direction of the diagonal line. It shows that the regression model is feasible to use because it meets the assumption of normality.

Table 4. Multicollinearity Test Results

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Security and Confidentiality	.966	1.035
Information Technology Readiness	.966	1.035

a. Dependent Variable: Use E-Filing

Based on table 4, it can be seen that the variables of Security and Confidentiality and Information Technology Readiness have a tolerance value above 0.1 and VIF less than 10. It means that there are no symptoms of multicollinearity in the regression equation model so that the data can be used in this study.

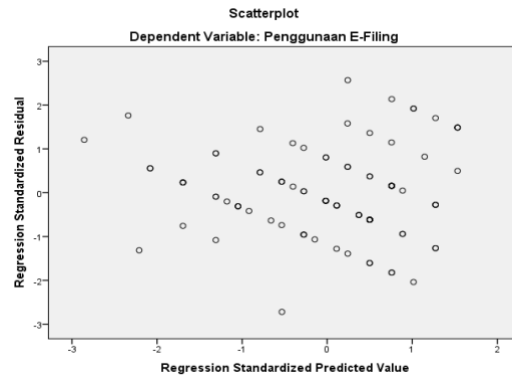


Figure 3. Heteroscedasticity Test Results

Based on Figure 3, the scatterplot graph shows that the data is spread on the Y-axis and does not form a clear pattern in the data distribution. It shows that there is no heteroscedasticity in the regression model, so the regression model is feasible to predict the use of E-Filing with the influencing variables, namely Security and Confidentiality, and Information Technology Readiness. Based on table 5, it can be seen that the variables of Security and Confidentiality and Information Technology Readiness have a Deviation from Linearity value of significance greater than 0.05, so there is a significant linear relationship between the Security and Confidentiality variables and the variable using e-filing, the Technology Readiness variable. Information with variable use of e-filing.

Table 5. Linearity Test Results

Description	F-Value Count	Deviation Value from Linearity Sig	Info
Use of E-Filing* Security and Confidentiality	1,612	0,178	Linear
Use of E-Filing * Information Technology Readiness	1,805	0,096	Linear

Table 6. Regression Equation Model

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.207	.390		3.099	.003
	Security and Confidentiality	.274	.071	.303	3.837	.000
	Information Technology Readiness	.410	.062	.518	6.570	.000

a. Dependent Variable: Use of E-Filing

Based on table 6, the regression equation formed in this regression test is:

$$Y = 1,207 + 0,274 X1 + 0,410 X2$$

The model can be interpreted as a constant value of 1.207. It indicates that if the independent variable (Security and Confidentiality and Information Technology Readiness) is constant (0), then the

value of the dependent variable (use of e-filing) is 1.207 units. Furthermore, the regression coefficient of Security and Confidentiality (b1) is 0.274 and is positive. The better the perception of Security and Confidentiality from e-filing, the use of e-filing will increase. Also, the regression coefficient of Information Technology Readiness (b2) is 0.410 and is positive. The higher the level of Information Technology Readiness of the e-filing system, the higher the level of use of E-Filing by taxpayers.

Table 7. R² Test Results
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.646 ^a	.418	.406	.25259

a. Predictors: (Constant), Security and Confidentiality, Information Technology Readiness

b. Dependent Variable: Use of E-Filing

From table 7, there is an R number of 0.646 which indicates that the relationship between the use of E-Filing and the two independent variables is vital because it is close to the strong definition whose number is above 0.6. At the same time, the value of R square of 0.418 or 41.8% shows that the variables of Security and Confidentiality can explain the variable use of E-Filing, and Information Technology Readiness of 41.8% while the remaining 58.2% can be explained by other variables that are not included in this research.

Table 8. Partial Test Results (t-Test)
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.207	.390		3.099	.003
	Security and Confidentiality	.274	.071	.303	3.837	.000
	Information Technology Readiness	.410	.062	.518	6.570	.000

a. Dependent Variable: Use of E-Filing

Through t-test statistics consisting of Security and Confidentiality (X1) and Information Technology Readiness (X2), it can be seen the effect on the Use of E-Filing (Y) partially. Table 8 shows that the Security and Confidentiality variable has a significant level of 0.000, smaller than 0.05. The t-value of +3.837 indicates that the effect given is positive on the dependent variable. It means that H1 is accepted so that it can be said that Security and Confidentiality have a significant effect on the Use of E-Filing. Table 8 shows that the Information Technology Readiness variable has a significant level of 0.000, smaller than 0.05. The t value, which is +6.570, indicates the effect given is positive on the dependent variable. It means that H2 is accepted so that it can be said that Information Technology Readiness has a significant effect on the Use of E-Filing.

Discussion

The results show that security and confidentiality have a positive and significant effect on the use of e-filing. It means that the higher the security and confidentiality, the higher the use of e-filing. If user data can be stored securely, it will minimize the opportunity for other parties to misuse system user data. In this e-filing system, the security aspect can also be seen from the availability of usernames and passwords for taxpayers who have registered to report Notification Letters (SPT) online. Digital certificates can also be used as data protection for Notification Letters (SPT) in encryption (randomization) so that a specific system can only read them. Taxpayers have an excellent perception of security and

confidentiality, so they will be interested or encouraged to use e-filing because taxpayers have a feeling of calm and pleasure in using it. This guarantee of security and confidentiality can be assessed from how taxpayers perceive the information system. It is related to the issue of security and confidentiality that occurs in the community, which is the issue most concerned by users in the use of information systems. These issues can affect a person's perception of the security and confidentiality of an information system. Security and confidentiality are how taxpayers perceive whether an information system is safe and the confidentiality of its data is guaranteed. The statements given to the respondents show that according to the statement items used, most respondents assessed of strongly agree, and the least respondents assessed agree. The most dominant indicators informing security and confidentiality variables are indicators of trust in confidentiality guarantees and indicators of user risk to hackers providing the smallest proportion in forming security and confidentiality variables.

TAM is one of the behavioral models of information technology in the management information system literature (Dishaw and Strong, 1999) in Desmayanti, (2012). This model provides a theoretical basis for exploring the factors that explain software usage and relating it to user performance. TAM focuses on attitudes towards using information technology by users by developing it based on perceptions of the benefits and ease of use of information technology. When the taxpayer knows the security and confidentiality of e-filing transactions, where e-filing is an electronic SPT submission service for both individuals and entities via the internet on the website of the Directorate General of Taxes or application service providers to the Tax Office by utilizing the internet, so that the taxpayer no need to be afraid of losing data, it will make taxpayers pay taxes obediently. In line with Task Technology Fit which explains how technology impacts helping individuals do tasks. Directly this theory holds that technology has a positive impact on individual performance and can be used if the capabilities of the technology match the tasks that the user must produce. The success of a company's information system depends on the implementation, ease of use for users, and the use of technology used. This study is by research conducted by Ekamaulana, (2016), which states that in his research, security and confidentiality positively affect the interest of individual taxpayers to use e-filing. The security and confidentiality of each taxpayer's data are essential to convince taxpayers to use e-filing. Research conducted by Wahyuni, (2015) also states that perceptions of security and confidentiality partially affect e-filing.

The results show that information technology readiness has a positive and significant effect on the use of e-filing. It means that the higher the perception of information technology readiness in accessing the e-filing system, the higher the use of e-filing. If the taxpayer can accept new technology, the taxpayer does not hesitate to report his taxes using e-filing and receive an update to the tax system, namely e-filing. Readiness that comes from outside a person is about how ready information technology itself is. How ready are the features in it to support the smooth running of a system (e-filing). The statements given to the respondents show that according to the statement items used, most respondents assessed strongly agreeing, and the least respondents assessed disagreeing. The most dominant indicator informing the information technology readiness variable is the internet reliability indicator. The taxpayer technology readiness indicator provides the smallest proportion informing the information technology readiness variable. This research is by the theory of TAM (Technology Acceptance Model). TAM is one of the behavioral models of information technology in the management information system literature (Dishaw & Strong, 1999; Desmayanti, 2012). This model provides a theoretical basis for exploring the factors that explain software usage and relating it to user performance. TAM focuses on attitudes towards using information technology by users by developing it based on perceptions of the benefits and ease of use of information technology. When the taxpayer knows the speed of the e-filing transaction where e-filing is an electronic SPT submission service for both individuals and entities via the internet on the website of the Directorate General of Taxes or application service providers to the Tax Office by utilizing the internet so that taxpayers do not need It takes a long time to submit the SPT.

In line with Task Technology Fit, this model indicates that performance will increase when technology provides the right features and support associated with tasks. So in this study, Task Technology Fit (TTF) is used to influence individuals to use information technology. TTF is one of the elements that can make a person feel safe in carrying out an activity. The activity in question is the use of the e-filing system. This study is in line with research conducted by Wibisono & Toly, (2014), which states that information technology readiness affects taxpayers' interest in using e-filing in Surabaya. It means that if taxpayers' information technology readiness increases, the interest of taxpayers in using e-filing will also increase. Desmayanti, (2012) proved in his research that the readiness of taxpayers' information technology has a significant positive effect on the intensity of behavior in e-filing.

CONCLUSIONS

Based on the research results, Security and Confidentiality has a positive and significant influence on the e-filing system, which means that the higher the security and confidentiality, the higher the use of e-filing. Also, Information Technology Readiness has a positive and significant influence on the use of the e-filing system, which indicates that the higher the perception of Information technology readiness in accessing the e-filing system, the higher the use of e-filing. The inappropriate distribution of questionnaires and the number of samples that are still lacking are limitations in this study. Future researchers are expected to carry out research at the right time and increase and expand the number of samples. In addition, the use of the interview method to respondents can maximize critical answers to the research results.

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