

Research Paper

## THE ROLE OF SERVICE QUALITY AND IT READINESS IN TAX SYSTEM ADOPTION

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### ABSTRACT

**Purpose** – This study investigates the influence of tax service quality, taxpayer information technology readiness, and perceived ease of use on the implementation of the online tax system in Indonesia. The research seeks to address how these factors drive individual taxpayers' adoption of the online system, which is crucial for enhancing tax compliance and government revenue collection.

**Research Method** – The study employs a quantitative research design using primary data collected through surveys. Data were analyzed with SmartPLS 3.0 to test the relationships between tax service quality, information technology readiness, perceived ease of use, and online tax system implementation.

**Findings** – The results show that tax service quality and taxpayer technology readiness have a positive and significant effect on the use of the online tax system. However, perceived ease of use does not significantly affect its adoption. This indicates that while taxpayers value service quality and their own technological readiness, usability alone does not strongly determine system usage.

**Implication** – The findings highlight the need for policy initiatives to improve taxpayers' digital literacy, provide intensive training and public education, and enhance the design of user-friendly tax platforms. By strengthening service quality and supporting technological readiness, tax authorities can increase taxpayer participation in the online system, ultimately boosting tax compliance and national revenue in Indonesia.

Keywords: Online Tax System; Perceived Ease of Use; Readiness Technology Taxpayers Information; Tax Service Quality

JEL code: H2, L86, M15

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## INTRODUCTION

Taxes are the primary source of funding for government operations. Each year, tax revenue continues to grow. Tax is a compulsory contribution to the state, imposed by law on individuals or entities without direct compensation, and is used for public welfare to achieve the greatest prosperity for the people. Given that taxes are the largest source of income for the country, the government is naturally making efforts to boost revenue from this highly potential sector.

Considering how important the role of society in paying taxes and their participation in providing state financing, citizens are required to be aware of this and fulfill their state obligations. Regardless of their awareness as citizens, the majority of people do not fulfill their obligation to pay taxes (Górecki & Letki, 2021).

With the increasingly rapid development of information technology, this indicates that the digital era is an opportunity for Direktorat Jenderal Pajak (DJP). The services provided by the DJP to taxpayers include the use of e-systems such as e-billing, e-registration, and e-filing. E-filing is a method allowing taxpayers to submit their tax returns online. E-billing is a method for taxpayers to pay taxes online or via ATMs, while e-registration is a way for taxpayers to register online. The goal of updating the tax e-system is to simplify tax compliance for taxpayers. The online tax system positively impacts the economy by boosting state revenue and improving tax compliance, thanks to factors like convenience, time efficiency, and cost-effectiveness for the DJP. Besides that, by implementing an online tax system for all taxpayers, the Directorate General of Taxes will get sizable budget savings used in printing SPT forms and other related forms (Saptono et al., 2023).

During the COVID-19 pandemic, tax revenue in 2020 was recorded at IDR 1,070 trillion, 89.2 per cent of the target for Presidential Regulation number 72 of 2020 which was IDR 1,198 trillion. When compared with the realization in 2019, the realization of tax revenues in 2020 decreased by 19.7 per cent. But in 2021, tax revenue managed to record a realization of IDR 1,231.9 trillion or 100.2 per cent of the state budget target of IDR 1,229.6 trillion (DJP, 2020). The online tax system has had a positive impact on state tax revenues during the Covid-19 pandemic.

The online tax system and the implementation of information technology have introduced new viewpoints for the development and integration of tax administration systems. However, individual taxpayers play an important role for the government because they can encourage increased tax revenues in Indonesia. Therefore, this study uses information technology readiness by adding taxpayer assertiveness to the online tax system in addition to the quality of tax services. This study seeks to examine whether tax service quality, taxpayer information technology readiness, and the perception of ease of use have a significant impact on the online tax system.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Online tax system is an electronic system available by the Directorate General of Taxes or other parties appointed by the Director General of Taxes which will be used by Taxpayers in carrying out Electronic Transactions with the Directorate General of Taxes including Online DJP and Electronic SPT Service Providers concerning Implementation Instructions for Securing Electronic Transactions for Online Tax Services (Isyaku Uba Haruna et al., 2023). The application of information technology has offered a fresh outlook on the development and integration of tax administration systems. Tax administrators' understanding of the online tax system increases the level of service provided and encourages system users to comply which leads to increased revenue (Suwito et al., 2023).

Tax service quality can be defined as the perception or evaluation of all taxpayers related to electronic service connections with the Internet market (Ramdhony et al., 2023). (Andreas

& Savitri, 2015; Hendi et al., 2024) explain that the quality of tax services is more than just the relationship between the application of electronic services and the internet marketplace, but they argue that it is the taxpayer's assessment of the level of tax administration. In this research, the component factors of tax service quality such as responsiveness, reliability, and informativeness will be explained to get an idea of the quality of tax services (Andi, 2018; Dewi, S., 2021). This is because these factors are used to measure the quality of tax services which is the independent variable in this research (Grace et al., 2023).

Information Technology Readiness influences the progress of an individual's mindset (Sijabat, 2020). If each individual is increasingly ready to accept new technology, it means that the individual's thinking is more advanced or the individual can adapt to increasingly developing technology (Rahman et al., 2020). This means that taxpayers' technological readiness is prepared to accept and use technology well (Wibawa et al., 2021).

Perceived ease of use is the extent to which a potential adopter views the use of the target technology as relatively effortless (Indarwati et al., 2023). If taxpayers consider the online tax system easy to use and not too complicated, the system will likely be accepted and used by potential users (Tahar et al., 2020). Therefore, this will lead to increased tax compliance and increased income because self-employed taxpayers find it easy to use the online tax system in filling out their tax returns (Susilawaty & Azzahra, 2023).

### **Tax Service Quality on Online Tax System**

The relationship between tax service quality and the effectiveness of online tax systems has garnered significant attention in recent research. High-quality tax services are pivotal in enhancing taxpayer satisfaction and compliance, particularly within digital platforms. A study by (Akram et al., 2019) found that participants' perceived service quality of e-Filing services positively influences their tax compliance intentions. (Saptono et al., 2023) the results of the study show that the service quality of the e-tax system and the perception of lower compliance costs due to the e-tax system influence tax compliance intentions among tax professionals. (Putra, 2023) the quality of online tax services is currently quite satisfactory for taxpayers. (Waluyo, 2018) conducted a study examining the effect of the quality of tax services on the online tax system. It was found that the quality of tax services has a relationship with the online tax system. (Night & Bananuka, 2020) improving the quality of automated tax services will increase the use of the online tax system and improving the quality of tax services will lead to an online tax system.

However, a decrease in the quality of tax services will reduce the success of using the online tax system. Therefore the quality of tax services is a key element to increase the use of the online tax system, especially in Indonesia (Izzah & Istiqomah, 2023). Furthermore, a study by (Chen et al., 2015) found that factors such as system quality, information quality, and trust significantly impact taxpayers' intentions to adopt online tax systems. These findings suggest that improving tax service quality, including ease of use and system reliability, can enhance tax compliance and encourage the adoption of digital tax technologies.

H1: Tax service quality has significant effect on online tax system.

### **Perceived Ease of Use on Online Tax System**

The relationship between perceived ease of use and the adoption of online tax systems has been extensively studied in recent years. Perceived ease of use refers to the extent to which a person believes that using a specific system would require little to no effort. This perception significantly influences taxpayers' acceptance and utilization of online tax platforms. A study by (Hadisantoso et al., 2019) found that taxpayers who perceive the online tax system as user-friendly are more likely to adopt and use it. The convenience of completing tax returns electronically, compared to traditional methods, enhances this perception.

The results of this study are not consistent with previous research conducted by (Mustapha & Obid, 2015) that there is a direct positive relationship between perceived ease of use and the online tax system with a statistical significance value of 0.61 indicating that a one-unit increase in the ease of use of innovation will result in a 61 per cent standard deviation increase in the use of the online tax system. (Pu'o et al., 2018) researched that perceived convenience has a significant positive relationship with e-filing, the conveniences offered by the system such as ease of access, and ease of filling out will trigger mandatory taxes for using the e-filing system. Furthermore, a study by (Pane et al., 2024) highlights that perceived usefulness, which is closely related to ease of use, significantly influences taxpayers' intention to use e-filing systems. When taxpayers find the system beneficial and easy to navigate, their willingness to adopt it increases.

H2: Perceived ease of use has significant effect on online tax system.

### **Readiness Technology Taxpayers Information on Online Tax System**

The relationship between taxpayers' technological readiness and the effectiveness of online tax systems has been a focal point in recent research. Technological readiness refers to taxpayers' willingness and ability to embrace and utilize new technologies, which is crucial for the successful implementation of online tax systems. A study by (Pane et al., 2024) found that information technology readiness significantly influences taxpayers' intention to use e-Filing systems, highlighting the importance of ensuring taxpayers are prepared to adopt such technologies.

The results of research conducted by (Adil et al., 2021) show that information technology readiness has a positive and significant effect on the use of e-filing. This means that the higher the perception of information technology readiness in accessing the e-filing system, the higher the use of the e-filing system, the higher the use of e-filing (Fau et al., 2021). If taxpayers can accept new technology, then taxpayers will not hesitate to report their taxes using e-filing and receive updates to the tax system, namely e-filing (Okunogbe & Pouliquen, 2022). Readiness that comes from outside a person is about how ready information technology itself is (Mpinganjira, 2015).

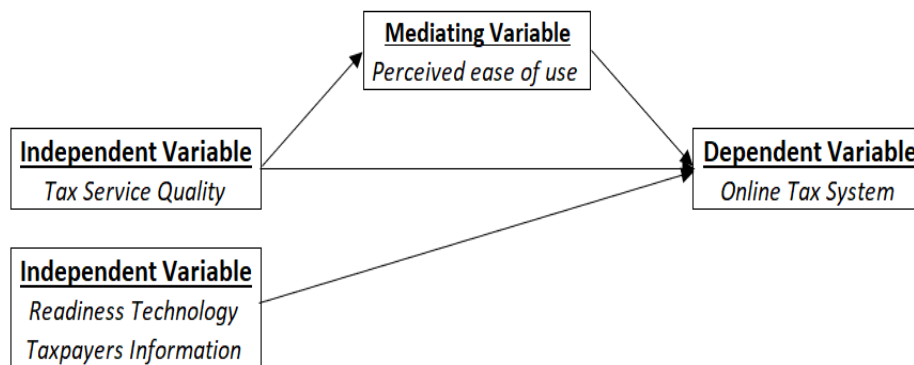
H3: Readiness technology taxpayers information has significant effect on online tax system.

### **Perceived Ease of Use as a Mediator Between the Online Tax System and Tax Service Quality**

The relationship between online tax systems and tax service quality is significantly influenced by users' perceptions of ease of use. Perceived ease of use serves as a mediating factor that can enhance or impede the effectiveness of online tax platforms. When taxpayers find an online tax system user-friendly, their satisfaction with the tax service quality increases, leading to higher adoption rates and compliance. Conversely, if the system is perceived as complex or difficult to navigate, it can diminish the perceived quality of tax services, discouraging use. The use of Perceived Ease of Use as a mediating variable, along with the provision of effective services by tax administrators, contributes to an increase in the adoption of the online tax system by self-employed taxpayers when filing their income tax returns.

The results of this study are not consistent with previous research conducted by (Mustapha & Obid, 2015) shows that perceived ease of use statistically mediates the relationship between the online tax system and the quality of tax services with a significance of 3,726 using the Sobel test calculator. Therefore, this shows that perceived ease of use has a significant mediating influence on the relationship between the online tax system and the quality of tax services in the context of evaluating the quality of tax services (Chen & Aklikokou, 2020).

H4: The mediating effect of perceived ease of use between online tax system and tax service quality.



**Figure 1.** Research Model

Based on the conceptual framework (Figure 1), the hypothesis can be prepared as follows:

- H1: Tax service quality has significant effect on online tax system.
- H2: Perceived ease of use has significant effect on online tax system.
- H3: Readiness technology taxpayers information has significant effect on online tax system.
- H4: The mediating effect of perceived ease of use between online tax system and tax service quality.

## RESEARCH METHODOLOGY

This study uses a model that has been developed from previous research (Masunga et al., 2020). This research is fundamental qualitative research. This research includes pure research conducted with the aim of testing theory, where use for practice in the field is optional (Setiyaningsih et al., 2020). The object of this research is individual taxpayers in the Batam City Region. A total of 202 surveys were processed for this research, the sample taken is from the people who are in the Batam City Region. Sampling using random sampling method which is the determination of the sample is done randomly. The questionnaire was distributed online using the Google form to taxpayers in the Batam City Region.

The data analysis techniques in this study use the Partial Least Square method with the help of SmartPLS software version 3.0 (Purwanto & Sudargini, 2021). There are 4 steps of testing, namely descriptive statistics, outer models (measurement models), inner models (structural models), and hypothesis testing. In addition, this study amounted to 202 respondents whose majority of the respondents were male with a percentage of 53.5 per cent while the percentage of female respondents was 46.5 per cent. Respondents aged 21-25 years had the largest percentage of 46.5 per cent.

**Table 1.** Descriptive Statistics

	<b>Component</b>	<b>Mean</b>	<b>SD</b>
ots1	Online tax systems can provide time savings used in filling tax returns	4,208	0,576
ots2	Online tax systems help in getting accurate information about tax data	4,167	0,717
ots3	Often use the online tax system to do e-filing, e-billing, or e-registration	3,625	1,013
ots4	The use of the online tax system is what the taxpayer expects	3,792	0,815
res1	Automatic recognition receipts on the online tax system provide fast service to taxpayers	3,917	0,731
res2	Service providers in the use of online tax systems are reliable	3,917	0,731
res3	The response of the online tax system can be said to be to the needs of taxpayers	3,938	0,801
res4	Online taxation systems can provide useful responses to taxpayer complaints	3,938	0,827

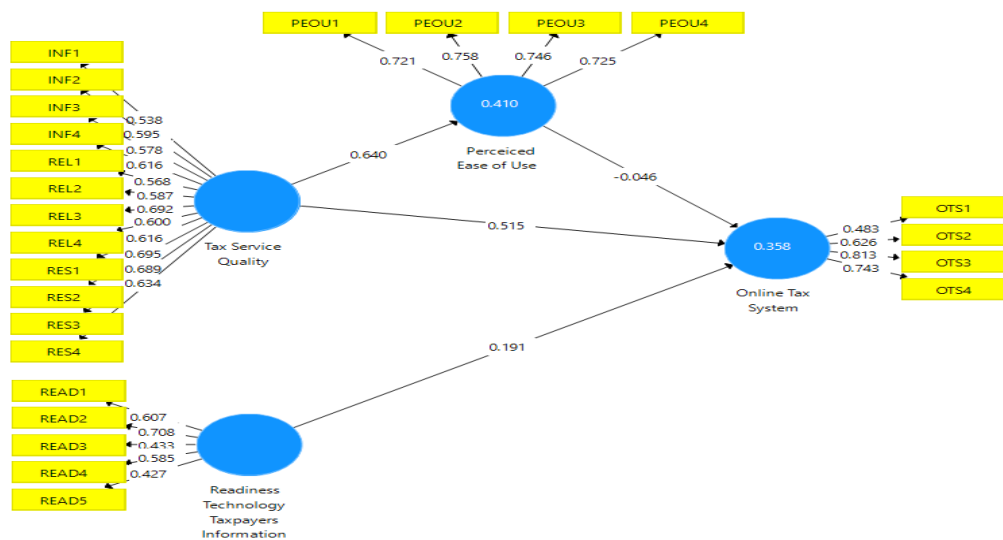
	<b>Component</b>	<b>Mean</b>	<b>SD</b>
rel1	The online tax system can provide services at any time for taxpayers	4,083	0,862
rel2	The performance of the online tax system runs fast when taxpayers use the system	3,792	0,763
rel3	Online tax systems can provide reliable services when taxpayers use the system	3,792	0,815
rel4	When using the online tax system, I feel comfortable because of the services provided	3,917	0,702
inf1	The information available in the online tax system is always updated and always on time	4,042	0,644
inf2	The information contained in the online tax system is guaranteed accuracy and relevance	4,146	0,736
inf3	The information contained in the online tax system is available in the appropriate format	4,146	0,677
inf4	The information available in the online tax system is arguably easy to understand	4,062	0,801
read1	Internet network affects the filling of tax forms	4,479	0,790
read2	The reliability of the online DJP system technology makes it easier for taxpayers to fill out tax payment forms	4,188	0,754
read3	The availability of an internet connection affects the speed at which the online tax system is opened	4,583	0,571
read4	Availability of adequate software and hardware used by taxpayers	4,167	0,773
read5	Knowledge of information technology regarding taxation	3,646	0,924
peou1	After using the online tax system, this system is arguably easy to use in filing tax returns	3,917	0,786
peou2	It feels easy to use the online tax system in my income tax filing	4,021	0,721
peou3	The online tax system is clearly available and easy for taxpayers to understand	4,271	0,757
peou4	Online tax system applications provide easy-to-use services	4,188	0,754

Source: (Data Processed, 2023)

Based on table 1 above, details the statistics from the questionnaire research data. The results of the descriptive analysis of the online tax system variable show an average number ranging from 3.625 to 4.208, which reflects that the online tax system variable has a fairly high level of agreement from respondents regarding this variable. Meanwhile, the standard deviation shows figures ranging from 0.576 to 1.013, reflecting that the online tax system variable has a reasonable response range.

## **RESULTS AND DISCUSSION**

### **Validity Test**



**Figure 2.** Factor Loading  
Source: (Processed Data, 2023)

The Factor Loading test is said to be valid if the results tested have a number above 0.7 and indicators that have a number below 0.5 must be deleted (Schreiber, 2021). Based on the Factor Loading test results, the READ3, READ5, and OTS1 indicators must be deleted because their results show 0.433, 0.427, and 0.483 below 0.5, respectively. This means that the READ3, READ5, and OTS1 indicators cannot be used in further testing for this research model.

The diagram displayed shows the relationship between several variables in the study related to the online tax system. The main variables shown are Perceived Ease of Use, Tax Service Quality, Readiness Technology, Taxpayer Information, and Online Tax System. This diagram uses Structural Equation Modeling (SEM) analysis, which displays path coefficients indicating the strength of the influence between variables. For example, the relationship between Tax Service Quality and Perceived Ease of Use has a significant coefficient of 0.640, indicating that tax service quality influences the perception of ease of use of the online tax system.

Additionally, there is a moderating effect from Readiness Technology and Taxpayer Information, both of which influence how well the online tax system is accepted by users. The path coefficient between Readiness Technology and Online Tax System is 0.191, showing a smaller effect compared to other variables. This may indicate that, although technological readiness is important, other factors such as tax service quality and the perception of ease of use may have a greater influence on the adoption of the online tax system.

**Table 2.** Average Variance Extracted

Variable	Average Variance Extracted (AVE)
Online Tax System	0.560
Perceived Ease of Use	0.545
Readiness Technology Taxpayers Information	0.488
Tax Service Quality	0.383

Source: (Data Processed, 2023)

The Average Variance Extracted test is said to be valid if the test results show a number above 0.5 and is said to be invalid if the test results show a number below 0.5. Based on the results of the average variance extracted test, the online tax system and perceived ease of use variables show results of 0.560 and 0.545 respectively above 0.5, so both variables are said to

be valid. Meanwhile, readiness technology taxpayers information and tax service quality show results of 0.488, and 0.383 respectively, below 0.5, so it is said that both variables are invalid.

**Table 3.** Fornell-Larcker Criterion

Variable	Online Tax System	Perceived Ease of Use	Readiness Technology Taxpayers Information	Tax Service Quality
Online Tax System	<b>0.749</b>			
Perceived Ease of Use	0.343	<b>0.738</b>		
Readiness Technology Taxpayers Information	0.322	0.309	<b>0.699</b>	
Tax Service Quality	0.587	0.616	0.408	<b>0.619</b>

Source: (Data Processed, 2023)

The correlation coefficients between several variables, providing insight into the relationships within the online tax system model. The online tax system variable shows a strong positive correlation of 0.749 with itself, which is expected as it reflects internal consistency. It is moderately correlated with tax service quality (0.587), suggesting that the quality of tax services has a meaningful relationship with the adoption or effectiveness of the online tax system. Perceived ease of use shows a moderate correlation of 0.343 with the online tax system, indicating that users' perceptions of ease of use are somewhat related to the system's overall effectiveness. Readiness technology taxpayers information exhibits a relatively lower correlation with the online tax system (0.322), which might imply that while readiness in technology and access to taxpayer information is essential, it is not as strongly connected to the system's adoption compared to other factors like service quality. On the other hand, perceived ease of use has a moderate correlation of 0.738 with itself, confirming its internal consistency and high relevance to the users' experience. The correlations between readiness technology taxpayers information and tax service quality (0.408 and 0.619, respectively) suggest that these two factors are important for enhancing the perceived quality of tax services. These results highlight that technological readiness and accurate taxpayer information are key in supporting better quality services and ensuring that the online tax system is used effectively by individuals.

Fornell-Larcker Criterion tests whether indicator variables explain variables more than other variables in this research model. According to the results of the Fornell-Larcker Criterion test, all variable indicators account for more variance in their respective variables compared to others in the research model.

**Table 4.** Composite Reliability and Cronbach's Alpha

Variable	Cronbach's Alpha	Composite Reliability
Online Tax System	0.612	0.790
Perceived Ease of Use	0.721	0.827
Readiness Technology Taxpayers Information	0.581	0.740
Tax Service Quality	0.853	0.881

Source: (Data Processed, 2023)

Based on the results provided for the Cronbach's Alpha and Composite Reliability values, several conclusions can be drawn regarding the reliability and consistency of the variables in the online tax system model. The Composite Reliability test results are said to be reliable because all variables show numbers above 0.7 (Sujati et al., 2020). Meanwhile, the results of the Cronbach's Alpha test are said to be reliable because all variables show numbers above 0.6 (Barbera et al., 2021). Based on the Composite Reliability test results, all variables show numbers above 0.7, meaning they can be said to be reliable. Meanwhile, the results of the Cronbach's Alpha test, the Online Tax System and Readiness Technology Taxpayers

Information variables show numbers of 0.598 and 0.481 below 0.6, meaning they are said to be unreliable, other variables show numbers above 0.6, meaning they can be said to be reliable.

In conclusion, the overall reliability analysis indicates that tax service quality is the most consistent and reliable variable, followed by perceived ease of use. The "online tax system" and readiness technology taxpayers information variables show acceptable but comparatively lower levels of reliability, suggesting room for improvement or additional testing.

**Table 5.** Adjusted R Square

Variable	Adjusted R Square
Online Tax System	0,453

Source: (Data Processed, 2023)

Adjusted R Square is what percentage do the independent variables explain the dependent variable (Chicco et al., 2021). According to table 5 the result of the test is the variables explain 45 per cent of the online tax system variable.

**Table 6.** Q Square

Variable	Q Square
Online Tax System	0,189

Source: (Data Processed, 2023)

Q Square measures whether a model has predictive relevance or not. Q-square values above zero indicate that your values are well reconstructed and that the model has predictive relevance (Chin et al., 2020). According to table 6 the result of this study is 0.189, which means the model has predictive relevance.

**Table 7.** Hypothesis Testing

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values	Conclusion
<b>TSQ &gt; OTS</b>	0,583	0,618	0,087	6,688	<b>0,000</b>	Accepted
<b>PEOU &gt; OTS</b>	-0,060	-0,048	0,107	0,558	<b>0,589</b>	Rejected
<b>RTTI &gt; OTS</b>	0,103	0,084	0,045	2,307	<b>0,044</b>	Accepted
<b>TSQ &gt; PEOU &gt; OTS</b>	-0,040	-0,049	0,052	0,767	<b>0,447</b>	Rejected

Source: (Data Processed, 2023)

Based on the test results table tax service quality on online tax system test results original sample = 0.583, T-statistics = 6.688, P-values = 0.000 conclusion: hypothesis accepted. Tax service quality has a positive and significant impact on the online tax system. This indicates that the better the quality of tax services provided, the higher the level of online tax system usage. Perceived ease of use on online tax system test results original sample = -0.060, T-statistics = 0.558, P-values = 0.589 conclusion: hypothesis rejected. Perceived ease of use does not have a positive and significant effect on the online tax system. This shows that technological ease of use alone is insufficient to increase the adoption of the online tax system. Readiness technology taxpayers information on online tax system test results original sample = 0.103, T-statistics = 2.307, P-values = 0.044 conclusion: hypothesis accepted. Taxpayer technology readiness has a positive and significant effect on the online tax system. This means that the more prepared taxpayers are technologically, the more likely they are to use the online tax system. Tax service quality > perceived ease of use > online tax system test results: original sample = -0.040, T-statistics = 0.767, P-values = 0.447 conclusion: hypothesis rejected. Perceived ease of use does not significantly mediate the relationship between tax service quality and the online tax system. This finding contradicts previous studies that indicated a mediating role for perceived ease of use.

The findings suggest that tax service quality and readiness technology taxpayer information are crucial factors influencing the online tax system's effectiveness, while perceived ease of use does not appear to have a significant impact. These insights are valuable for improving the design and adoption of online tax systems by focusing on enhancing service quality and technological readiness.

## DISCUSSION

Tax Service Quality on Online Tax System based on data testing that has been carried out, this research shows a t-statistics result of 6.688 and a p-value of 0.000. From these results, the t-statistic is declared significant because it exceeds 1.96 with a p-value smaller than 0.05 so the first hypothesis is accepted. This proves that the quality of tax services has a positive influence on the online taxation system. The results of this study are consistent with previous research conducted by (Mustapha & Obid, 2015) that there is a significant positive relationship between the quality of tax services and the use of the online tax system with a significance value of 0.31 indicating that an increase in one unit of quality of tax services provided by tax authorities based on innovation will result in a 31 per cent increase in the standard deviation of system use online tax. (Waluyo, 2018) conducted a study examining the effect of the quality of tax services on the online tax system. It was found that the quality of tax services has a relationship with the online tax system. (Night & Bananuka, 2020) improving the quality of automated tax services will increase the use of the online tax system and improving the quality of tax services will lead to an online tax system. However, a decrease in the quality of tax services will reduce the success of using the online tax system. Therefore the quality of tax services is a key element to increase the use of the online tax system, especially in Indonesia (Izzah & Istiqomah, 2023).

Perceived Ease of Use on Online Tax System based on the data testing that has been done, this study shows the results of t-statistics of 0.558 and p-values of 0.589. From these results, the t-statistics were stated to be insignificant because they were below 1.96 with p-values greater than 0.05 so the second hypothesis was rejected. This proves that perceived ease of use does not have a positive effect on the online tax system. The results of this study are not consistent with previous research conducted by (Mustapha & Obid, 2015) that there is a direct positive relationship between perceived ease of use and the online tax system with a statistical significance value of 0.61 indicating that a one-unit increase in the ease of use of innovation will result in a 61 per cent standard deviation increase in the use of the online tax system. (Pu'o et al., 2018) researched that perceived convenience has a significant positive relationship with e-filing, the conveniences offered by the system such as ease of access, and ease of filling out will trigger mandatory taxes for using the e-filing system.

Readiness Technology Taxpayers Information on Online Tax System. The third hypothesis, based on data testing that has been carried out, this research shows t-statistics results of 2.307 and p-values of 0.044. From these results, the t-statistics are declared significant because they exceed 1.96 with p-values smaller than 0.05 so the third hypothesis is accepted. This proves that taxpayers information technology readiness has a positive influence on the online tax system. The results of research conducted by (Adil et al., 2021) show that information technology readiness has a positive and significant effect on the use of e-filing. This means that the higher the perception of information technology readiness in accessing the e-filing system, the higher the use of the e-filing system, the higher the use of e-filing (Fau et al., 2021; Dewi et al., 2025). If taxpayers can accept new technology, then taxpayers will not hesitate to report their taxes using e-filing and receive updates to the tax system, namely e-filing (Okunogbe & Pouliquen, 2022). Readiness that comes from outside a person is about how ready information technology itself is (Mpinganjira, 2015).

Perceived Ease of Use as a Mediator Between the Online Tax System and Tax Service Quality. The fourth hypothesis, based on the data testing that has been done, this study shows the results of t-statistics of 0.767 and p-values of 0.447. From these results, the t-statistics were stated to be insignificant because they were below 1.96 with p-values greater than 0.05 so the second hypothesis was rejected. This proves that perceived ease of use does not have a significant effect as a mediation between tax service quality and the online tax system. The results of this study are not consistent with previous research conducted by (Mustapha & Obid, 2015) shows that perceived ease of use statistically mediates the relationship between the online tax system and the quality of tax services with a significance of 3,726 using the Sobel test calculator. Therefore, this shows that perceived ease of use has a significant mediating influence on the relationship between the online tax system and the quality of tax services in the context of evaluating the quality of tax services (Chen & Aklikokou, 2020).

## CONCLUSION AND SUGGESTION

This study reveals that both the quality of tax services and taxpayers' technological readiness play a crucial role in influencing the successful adoption of online tax systems. High-quality tax services improve user confidence and satisfaction, while technological readiness equips taxpayers with the necessary skills and infrastructure to engage with digital platforms. Interestingly, the study finds that perceived ease of use does not significantly influence system adoption, nor does it mediate the relationship between service quality and online tax system usage. These findings challenge prior research that positioned perceived ease of use as a critical factor in technology acceptance, highlighting the growing maturity of digital users who may now prioritize reliability and functionality over simplicity.

The implications of these findings are significant for policymakers and tax authorities. Rather than focusing solely on system usability, efforts should prioritize improving service delivery and supporting taxpayers in building their digital capacity. Policymakers can drive higher adoption rates through initiatives such as taxpayer education programs, technical assistance, and targeted outreach to less tech-savvy groups. Enhancing the functionality and credibility of tax systems will contribute more substantially to user trust and engagement than merely simplifying the interface. Moreover, continuous innovation in digital tax services including automation, real-time feedback, and personalized support is essential to keep up with evolving taxpayer expectations.

To support these recommendations, practical implementation strategies should include structured training programs, widespread socialization campaigns, and collaboration with educational institutions to foster digital literacy. Additionally, system developers should aim to design more user-friendly interfaces and ensure consistent accessibility across devices and regions. Strengthening digital infrastructure such as expanding internet coverage and improving platform responsiveness is equally important to reduce barriers to adoption. These combined efforts will not only increase taxpayer compliance but also help optimize tax collection efficiency, thereby contributing to a broader increase in national tax revenue and fiscal stability in Indonesia.

Nonetheless, this study has certain limitations that should be acknowledged. The use of self-reported survey data may introduce biases such as overreporting positive behaviours or underreporting difficulties, affecting the reliability of the findings. Furthermore, the study focuses exclusively on individual taxpayers, potentially missing nuances related to corporate taxpayers or other specialized groups. Future research could benefit from a mixed-methods approach that includes interviews, observational data, or longitudinal tracking to gain deeper insights. Researchers should also consider additional variables like trust in government, the influence of digital transformation policies, and the presence of incentives or penalties in shaping taxpayer behaviour. Cross-national comparative studies could further enhance

understanding by exploring how different regulatory environments and cultural contexts affect the adoption and success of online tax systems.

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