Implementation of the Use of E-Samsat Jatim Services on Vehicle Tax Admission

by Rita Ambarwati

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ABSTRACT

E-Samsat Jatim is one of Indonesia's public utilities that offers payments to cars annually. Still, in its implementation, it does not have many users because of the community's lack of awareness and the advantages that e-Samsat Jatim utilities can offer. This study aims to analyze the factors that influence the intention to use the East Java e-Samsat service. This study used a survey of 200 respondents and a cross-section through a questionnaire as the data collection. The data analysis is using the PLS-SEM approach. This study's results indicate that the intention to use e-Samsat Jatim is affected by trust, ease to use, and awareness. Therefore, these three factors should be considered a recommendation for increasing the acceptance of motor vehicle taxes by applying e-Samsat Jatim services.

Keywords: E-Samsat Jatim, intention to use, motor vehicle taxes.

INTRODUCTION

The services have several meanings depending on the area of expertise and the point of view in defining it. Although service development is not new, the extent to which information and communication technology facilitates the acceleration of a new service's growth. Many companies have moved or plan to move their traditional uses and goods to electronic services. It is essential to know each electronic service's characteristics and then evaluate electronic services (Kvasnicova, Kremenova, & Fabus, 2016). As a form of providing excellent service and seeing the demands of modern society, namely the use of information technology, that information, and communication technology innovations have influenced citizen behavior, information and communication technology was first used for communication and service provision caused by the internet (Gasova & Stofkova, 2017). Many definitions of e-services are only as e-government, e-learning, and e-commerce. An e-service is an internet service where purchases can be made for purchase and sale. In contrast to traditional services, e-service is a web-based service provided through the Internet (Kvasnicova et al., 2016).

The East Java Province Regional Revenue Agency's role of services is to provide the community with facilities, infrastructure, and other tools related to regional tax collection, specifically the payment of motor vehicle tax. These payments are regulated by the Acts and Regulations, namely Presidential Regulation No. 5 of 2015 on the Single Roof of Motorized Vehicle system implementation. E-Samsat Jatim is an East Java Provincial Government service innovation for motor vehicle tax payments (PKB), Road Traffic Accident Donations (SWDKLLJ). These services are held for 24 (twenty-four) hours non-stop and payment using various banking channels. The banking channels are Bank Mandiri, Bank Negara Indonesia (BNI), Bank Rakyat Indonesia (BRI), Bank Jatim, Bank Tabungan Negara (BTN). And then, the ratification of the one annual Vehicle Number Certificate (STNK) is carried out in the Samsat that has been selected when filling in the application. E-Samsat Jatim was created as an option and provides convenience for annual motor vehicle tax payment. The payments are made in non-cash through banking channel services, eliminating service-related complaints from customers, and minimizing existing problems. These issues are like expectations of complex processes, extra costs, namely buying stop maps and photocopying, decreasing brokering activities.

The condition that occurs is that the East Java e-Samsat service has not yet had a very significant contribution to locally-generated

revenue (Pendapatan Asli Daerah-PAD), only around 0.0 - 0.18% until 2019. The lack of introduction to East Java e-Samsat and the benefits that can be taken by the community shows that the low level of acceptance of the use of e-government services despite the digitization of government services. There is a need for research that measures the level of community technology acceptance of E-Samsat services. These conditions that online services are unsatisfactory and do not provide adequate investment returns (Abu-Shanab, 2017). Then research was conducted that what factors were the factors that influenced the use of e-Samsat Jatim. This result would later be used as recommendations to the government in the form of efforts to improve e-Samsat services by developing third-party cooperation. The third-party affiliations are such as retail outlets, Payment Point Online Banking (PPOB). The government should use analytical material because it needs high costs/investments in developing information technology. They should look at the minimized outcomes so that companies continue to enhance services.

Trust is the act of recognizing that something is right or wrong. Trust is considered to be hope and a promise of a person or group that is trustworthy (Fakhoury & Aubert, 2015). There are two dimensions of the measurement of belief in an e-Government context: trust in a particular entity, i.e., government, and confidence in the technological reliability of the Internet (Buffat, 2015). In outstanding public service companies, modern information systems are useful to improve efficiency and support more efficient work processes. The tasks and work will be facilitated only by trust in an IT organization (Das, Singh, & Joseph, 2017). Management needs to rely on new information system technology to evaluate individuals' performance so that new computer-based systems can control the performance of public services (Widodo, Irawan, & Ambarwati Sukmono, 2019). The effectiveness of an entity's information system depends on how the system works (Mensah, 2018). This information system must simplify the design and technology for it offers. The high evaluation value for the implementation of the technology is not only due to system properties but also to how secure the system can be. The conceivable development program will satisfy and meet consumers' needs (Gasova & Stofkova, 2017). Research using the trust variable is the factor affecting people's intention to use e-government services (Chatzoglou, Chatzoudes, & Symeonidis, 2015). The results show that the perceived usefulness of e-government services is the primary driver. Other essential factors include confidence, internet knowledge, peer influence, machine efficiency, and perceived risk.

H1: Trust has a positive effect on Awareness
H2: Trust has a positive effect on Ease to Use
H5: Trust has a positive effect on Intention To Use

Awareness is something that people experience when embracing technology in the form of user awareness. Therefore, consumers must be more mindful that it is considered an integral factor in the adoption of modern electronic systems. Three factors play a significant role in identifying new strategies: Internet knowledge, IT experience, and Internet comprehension (Alotaibi, Houghton, & Sandhu, 2016). The Mobile Government is in its infancy in Saudi Arabia. This research aims to examine the possible factors affecting Saudi Arabia's adoption of m-government services. The analysis shows that confidence, usage experience, awareness, and security factors can influence the implementation of m-government services in Saudi Arabia (Alotaibi et al., 2016). Further investigation shows the factors affecting the use of internet banking services. This study uses ten variables: accessibility, accessibility, usability, power, social impact, reliability, risk, website functionality, alliance resources, service, and the personal knowledge of how internet banking is being used. Compatibility tests have a significant effect on Internet banking, and other variables are observed (Mathiyarasan & Chitra, 2019). The mediation role was explored, namely, taxpayers' understanding of tax socialization, the benefit of tax identification numbers, service quality, and taxpayer enforcement. The results show that taxpayers' awareness is fully mediated for the interests of tax identity, tax quality, and compliance. Conversely, taxpayers' awareness has no mediating role in the relationship between tax and tax socializations (Andreas & Savitri, 2015).

H3: Awareness has a positive effect on Intention to Use
H6: Awareness has a positive effect on Ease to Use

Ease of use is something that can be promoted in the context of a procedure or operation. The research uses the Facility Variable and has examined the mediating effect of perceived Facility of Use on the connection between the quality of tax services and the online tax system (Mustapha & Obid, 2015). With the results, the perception of ease of use has a substantial mediating effect between tax quality and the online tax system. The quality of tax services has a strong positive relationship with the online tax system. This study aims to understand how an electronic tax system can be used effectively and improve tax enforcement and generate income. Conceptions of confidence, usability, and convenience seem to explain many of the website's practical methods. These factors also define how far these factors influence the use of biometric election of government websites in Brazil (Mota, Bellini, da Silva Souza, & de Jesus Nogueira Oliveira, 2016). The perceived usefulness and ease of use have a significant effect on average. Only the confidence dimension in government affected all levels of consumption, in terms of confidence. The positive influence of technology advancement in today's circle will promote knowledge and work, depending on how we use technology to benefit and others. But, on the one hand, there are also negative impacts, particularly among adolescents, many who are misusing this technology. The use of technology is only for personal purposes and not for what they do (Pitchay Muthu Chelliah, Thurasamy, Alzahrani, Alfarraj, & Alalwan, 2016). Using is the will or ability to do something by taking advantage of it. The research indicates that the aim to use e-government services, including online taxation, has six factors: performance expectations, corporate expectations, social impact, quality of knowledge, system efficiency, and quality of service(Onu & Oats, 2018). The use of technology in an organization's information system should consider whether technology can be utilized through user tasks and abilities (Carter, McFadden-Wade, & Wells, 2016). In this analysis, the conceptual structure in figure 1 will resolve the issue. Besides, the data analysis results can provide advice on improving e-Samsat East Java services and thus increase the number of objects based on system quality, information quality, and e-Samsat East Java web service quality.
H4: Ease to Use has positive effect to Intention To use.

The research analyzed the application of e-government services with trust and personal value variables (Prior, Mazanov, Meacheam, Heaslip, & Hanson, 2016). This study integrates trust in TAM due to the online context's characteristics, with time awareness and environmental concern as mediating variables. The research examined the mediation role, namely the awareness of taxpayers about the relationship between tax socialization, tax knowledge, benefits of tax ID numbers, service quality, and tax compliance (Andreas & Savitri, 2015). Using path analysis and the results show that the awareness of taxpayers has full mediation in the benefits of tax id, tax quality, and taxpayer compliance. In contrast, awareness of taxpayers do not have a mediating role in the relationship of tax socialization, tax knowledge, and tax payments. In this study, looking at several previous studies, developing and adopting trust is a variable (independent) while mediating variables are Ease and Awareness. And as the dependent variable is the intention to use. These variables will be mapped in the E-Samsat Jatim study.

Research Hypothesis

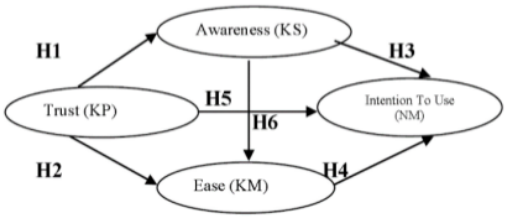

Figure 1. Research Concepts and Hypothesis

METHODS

This research was conducted at KB Samsat in Surabaya because it was the area that had the largest motorized vehicle objects in all of East

Java. The method of distributing questionnaires is to distribute questionnaires to East Java e-Samsat users in front of the counter to exchange proof of payment of Motor Vehicle Tax at Kantor Bersama (KB) Samsat Surabaya. KB Samsat Surabaya covers the eastern, western, northern, and southern areas. Questionnaires were distributed in front of the E-Samsat East Java payment proof exchange counter because the respondents in this study were users of the East Java e-Samsat service. The population in this study were users of the East Java e-Samsat service who were in the Samsat KB in Surabaya, taxpayers with characteristics covering ages around 18-60 years; with male and female sex; and job characteristics of PNS / TNI / POLRI, private employees, entrepreneur, student, others. Collecting data by distributing questionnaires to East Java e-Samsat services to 200 respondents, namely direct taxpayers, and data analysis used is the PLS-SEM approach. Determining the minimum sample size in this study refers to the number of statement indicators used in the questionnaire, assuming the nx5 observed variable (indicator) up to the nx10 observed variable (indicator). The Likert scale is used with the following considerations: (1) has many conveniences; (2) have high reliability in sorting subjects based on perception; (3) flexible compared to other techniques; (4) applicable to various situations, made from a scale of 1 to 5, namely if there is an answer with a low weight then given a score of 1 (one) and so on so that the high-weighted answer is given a score of 5 (five). Measurements using a Likert scale with 5 = Very Satisfied, 4 = Satisfied, 3 = Netral, 2 = Dissatisfied, 1 = Very Dissatisfied. This study uses analysis tools WarpPLS 5.0 in processing data and statistical methods that describe the questionnaire data of taxpayers of KB Samsat Surabaya. Path analysis is also carried out to determine the significance of the effect and the significant variable relationship.

RESULT AND DISCUSSION

In this study, the respondents were taxpayers, especially users of the East Java e-Samsat service in the Samsat Joint Office in Surabaya, namely, East Surabaya Samsat KB, South Surabaya Samsat KB, North Surabaya Samsat KB, and West Surabaya Samsat KB. The respondents are 200 taxpayers with respondent characteristics, including age, gender, occupation, with details in table 1. Based on the results of distributing questionnaires with age characteristics, 12 respondents aged 18-25 years (6%), 26 respondents aged 26 - 35 years of age as many as 73 people (36.5%), respondents aged 46 - 60 years as many as 32 people (16%), while the most respondents were aged 36 - 45 years which were 83 people (41.5%) of the total respondents, p. This result illustrates that most of the East Java e-Samsat users are adults. Adults can think using information and communication technology that can provide convenience in the digital era. Then based on the characteristics of the sex, most respondents are male, as many as 118 people (59%) compared to female respondents as many as 82 people (41%). This result illustrates that East Java e-Samsat users' most dominant interest is male, which is the backbone of the family. Based on the characteristics of the job, it can be explained that respondents with civil servant/ TNI/ POLRI jobs are 30 people (15%), and respondents with private employee jobs are 55 people (27.5%). Then respondents with self-employed jobs are 46 people (23%), the most respondents are with Other jobs, about 63 respondents (31.5%). To be completed with an occupation other because it is not listed on the questionnaire sheet, such as housewives, contract workers, honorary staff, etc. Meanwhile, the least number of respondents is the work of 6 students or 3% of the total respondents.

Table 1. Data of Responden

No.	*Characteristics*	*Total*	*Precentage (%)*
1.	Age :		
	18 – 25	12	6
	26 – 35	73	36.5
	36 – 45	83	41.5
	46 – 60	32	16
2.	Gender :		
	Men	118	59
	Women	82	41
3.	Job :		
	PNS/TNI/POLRI	30	15
	Private Officer	55	27.5
	Enterpreneur	46	23
	Students	6	3
	Others	63	31.5

Based on table 2, from the validity test (2-tailed), all indicators except for KM2 and KS2 were declared valid (r-count>0.361), while the indicators KM2 and KS2 were declared invalid (r-count<0.361). According to table 3, all indicators were declared very reliable, with Cronbach's Alpha $0.81 < \alpha < 1.0$. Convergent Validity test with WarpPLS 5.0 can be seen from the value of each construct indicator's loading factor. The Loading Factor value for confirmatory research is more than 0.70. Explanatory 0.60 can be seen from the Loading Factor value for each construct indicator. The value of the loading factor for confirmatory research is more than 0.70, and explanatory is 0.60.

Convergent validity with variable trust can see that loading factor values of each indicator of the latent variable are (KP1) with Loading Factor 0.792 (KP2) with Loading Factor 0.805, (KP3) with Loading Factor 0.797, (KP4) with Loading Factor 0.823, (KP5) with Loading Factor (0.748). Indicators (KP1), (KP2), (KP3), (KP4), and (KP5) have met the requirements, or it can be said that the indicators represent or form these latent variables because Convergent validity (Loading Factor) is above 0.7 for confirmatory research above 0.6 for explanatory research. Convergent Validity with Variabel Ease of Use can see that Loading Factor values from each indicator of the latent variable are (KM1) with Loading Factor 0.676, (KM2) with Loading Factor 0.704, (KM3) with Loading Factor 0.627, (KM4) with Loading Factor 0.678, (KM5) with Loading Factor 0.769, (KM6) with Loading Factor 0.780, (KM6) with 0.709 Loading Factor. It can be seen that all indicators have met the threshold value for explanatory research (> 0.6), but for confirmatory studies that meet or reach the threshold (> 0.7) are (KM2), (KM5), (KM6), (KM7). As for (KM1), (KM3), (KM4), the value of the Loading Factor is below 0.70. The indicator (KM1) can still be accepted because the Loading Factor value is still within the threshold between 0.40 to 0.70, and the variable AVE value Ease of Use (table 4.2) 0.501, which meets the criteria above the threshold of 0.50 and the Composite Reliability value (table 4.4) 0.870 which meets the criteria above the threshold of 0.70. Convergent validity with variable awareness can see that Loading Factor values of each indicator of the latent variable awareness are (KS1) with Loading Factor 0.731 (KS2) with Loading Factor 0.755, (KS3) with Loading Factor 0.779, (KS4) with Loading Factor 0.809. Indicator (KS1), (KS2), (KS3), (KS4) has fulfilled the requirements, or it can be said that the indicator represents or forms the latent variable because Convergent validity (Loading Factor) is above 0.6 for explanatory research and above 0.7 for research confirmatory. Convergent validity with variable Intention to Use, the loading factor value of each indicator of the Intention To Use latent variable is (NM1) with 0.632 Loading Factor, (NM2) with Loading Factor 0.763, (NM3) with Loading Factor 0.839, (NM4) with Loading Factor 0.837, (NM5) with Loading Factor 0.840. Indicator (NM1) has fulfilled the explanatory research requirements, namely the value of loading factor> 60. Indicators (NM2), (NM3), (NM4), and (NM5) have met the requirements, or it can be said that the indicators represent or form these latent variables because of loading factor above 0.7 for confirmatory research.

Measurement of the AVE value is also used to evaluate convergent validity, which is above 0.50. It can be seen that the AVE value for each variable. Namely trust variable is 0.629, ease of use is 0.501; awareness is 0.529; intention to use is 0.618, which means that these variables have AVE values greater than 0.50, which means that all of these variables have met convergent validity requirements. Discriminant Validity is the correlation coefficient between latent variables and their significance (p-value). Discriminant validity is related to the principle that different constructs do not correlate with height. The high value of discriminant validity indicates that a construct is unique. The way to test discriminant validity is to see that each variable's cross-loading value must be more than 0.70. Another way that can be used to test discriminant validity is by comparing the square root of AVE for each construct with the correlation value between constructs in the model. Good discriminant validity is shown from square root AVE for each construct greater than the correlation between constructs in the model.

Table 2. Validity Test

Variable	Indicator	r_{count}	r_{table} (n= 30 ; α = 0.05)	Information
Trust (KP)	KP1	0.702	0.361	Valid
	KP2	0.641	0.361	Valid
	KP3	0.752	0.361	Valid
	KP4	0.595	0.361	Valid
	KP5	0.726	0.361	Valid
Ease (KM)	KM1	0.463	0.361	Valid
	KM2	0.239	0.361	Not Valid
	KM3	0.437	0.361	Valid
	KM4	0.698	0.361	Valid
	KM5	0.664	0.361	Valid
	KM6	0.729	0.361	Valid
	KM7	0.691	0.361	Valid
Awareness (KS)	KS1	0.728	0.361	Valid
	KS2	0.028	0.361	Not Valid
	KS3	0.471	0.361	Valid
	KS4	0.533	0.361	Valid
Intention To Use (NM)	NM1	0.623	0.361	Valid
	NM2	0.528	0.361	Valid
	NM3	0.787	0.361	Valid
	NM4	0.808	0.361	Valid
	NM5	0.723	0.361	Valid

Table 3. Reliability Test

Variable	Indicator	Cronbach's Alpha	Information
Trust (KP)	KP1	0.911	Reliable
	KP2	0.912	Reliable
	KP3	0.909	Reliable
	KP4	0.914	Reliable
	KP5	0.910	Reliable
Ease (KM)	KM1	0.916	Reliable
	KM2	0.920	Reliable
	KM3	0.917	Reliable
	KM4	0.911	Reliable
	KM5	0.912	Reliable
	KM6	0.910	Reliable
	KM7	0.911	Reliable
Awareness (KS)	KS1	0.910	Reliable
	KS2	0.921	Reliable
	KS3	0.915	Reliable
	KS4	0.914	Reliable
Intention To USe (NM)	NM1	0.912	Reliable
	NM2	0.914	Reliable
	NM3	0.908	Reliable
	NM4	0.907	Reliable
	NM5	0.910	Reliable

Composite reliability tests the reliability value between the indicator blocks of the construct that forms it. Reliability testing is done to prove the accuracy, consistency, and accuracy of instruments in measuring constructs. In PLS-SEM using the WarpPLS program, to measure the reliability of a construct can be done two ways, namely with Cronbach's alpha and Composite Reliability. The Cronbach's alpha value in the confirmatory study is more than 0.70, and the Composite Reliability value is more than 0.70. The following are the results of the cronbarch's alpha and Composite Reliability values. The R-Square value shows how much independent latent variables influence latent dependent variables. If the R-Square value is 0.70, it can be concluded that the model is strong, 0.45, it can be concluded that the model is moderate, and 0.25, it can be concluded that the model is weak. According to processing data with PLS, produced coefficient determinant value (R-*Square*) as follows in table 4.

Table 4.R-Square Result

	R *SQUARE*
KM	0.431
KS	0.250
NM	0.565

Source : *Ouput* WarPLS 5.0

Table 4 shows that the influence model of trust and awareness on ease of use gives an R-Square value of 0.431, which can be interpreted that ease of use construct variability can be explained by the construct variability of Trust and Awareness by 43.1%. While other variables outside the model explain the other 56.1%. The value of R-Square in Ease of Use 0.431, it can be concluded that the model includes a weak category. The Effect of Trust on Awareness gives an R-Square value of 0.250, which can be interpreted that the variability of Awareness construct can be explained by the construct variability of Trust of 25%. In comparison, other variables outside the model explain the other 75%. R-Square value on Awareness 0.250, it can be concluded that the model includes a weak category. The Effect of Trust, Awareness, Ease of Use on Intention to Use gives an R-Square value of 0.565, which can be interpreted that the Intention to Use construct variability that can be explained by the variability of the construct of Trust, Awareness, Ease of use is 56.5%. At the same time, other variables outside the model explain the other 43.5%. R-Square value in Intention to Use 0.565, it can be concluded that the model is categorized as moderate.

In addition to looking at the R-Square value, the PLS model was also evaluated by looking at Q-Square Predictive Relevance for the constructed model. Based on data processing with WarpPLS 5.0, the coefficient of determination (Q-Square) is generated as follows in table 5.

Table 5. Q-Square Result

	Q SQUARE
KM	0.435
KS	0.250
NM	0.562

Source : *Ouput* WarPLS 5.0

Q-Square is used to assess the predictive validity or relevance of a set of latent predictor variables in the criterion variable. The model with predictive validity must have a Q-Square value greater than 0. Based on table 5, there is a Q-Square value of the ease of use of 0.435, awareness of 0.250, intention to use of 0.562, where the value is greater than zero. This result shows that the model has predictive relevance that can explain the model of ease of use (43.5%), awareness (25%), intention to use (56.2%).

The effect size value is used to determine the proportion of certain exogenous variables' variance to endogenous variables. Value effect size: There are three categories, namely, if the value of effect size 0.02., then the value can be interpreted as the latent variable predictor having a small effect. The effect size is 0.15; then, the value can be interpreted as the latent variable predictor with an intermediate impact. The effect size 0.35 then the value it can be interpreted that the latent variable predictors have a large influence. The following are the results of the effect size value in table 6.

Table 6. Effect Size Value Result,

KP → KM	0.222	Middle
KS → KM	0.209	Middle

KP → KS	0.250	Middle
KP → NM	0.074	Weak
KM → NM	0.223	Middle
KS → NM	0.268	Middle

Source : *Ouput* WarPLS 5.0

The result may imply that the trust directly affects public awareness to accept the hypothesis. The results are relevant to the study results, which examines whether consumers (citizens and enterprises) know the expected advantages of the e-government in selected Zambia cities. In addition to traditional factors of user-friendliness and usefulness, Zambian contexts often include additional factors influencing adoption, such as cultures, prices, confidence, and other social dimensions of beliefs. This article contributes to the current e-government debate in sub-Saharan Africa (Bwalya, Du Plessis, & Rensleigh, 2014). Although the acceptance of applications is an essential source of information systems research, few studies examined the history and effects of compulsory product adoption. They developed and monitored a mandatory model of citizen acceptance for e-government implementation (Rajiani & Ismail, 2019). Every previous investigation concludes that trust in institutions can increase awareness of the use of e-government technology.

This result could imply that trust directly affects E-Samsat 's ease of use. The hypothesis is, therefore, accepted. The results of this study show that e-Samsat taxpayers have trust because the website is safe and reliable. Improved taxpayer confidence will make East Java e-Samsat services more comfortable to use. The other study examines the history of e-government implementation in a small developing country. The results of a cross-sectional study conducted 247 persons indicate that expectations of performance, ease of use, and perceived interest are conduct-oriented. Machine self-efficacy shows a clear malicious link to the behavioral purpose and aversion to change. Our results also show that confidence is inversely linked to the resistance to change. The website should be improved in terms of functionality and quality, with a specific focus on security and confidentiality (Lallmahomed, Lallmahomed, & Lallmahomed, 2017).

There is an impact of awareness on taxpayers' intention to make positive and significant East Java e-Samsat. The consciousness of taxpayers has not achieved the anticipated point. The public is usually cynical and distrustful of charges because they often feel like debt, burdening, continually struggling to get paid, not knowing what the culture is, and how complex and confusing tax measurement and reporting are. But efforts still need to be made to make people fully aware of the tax payment. If people are aware of it, it's unnecessary to willingly pay taxes (Kayimbaşioğlu, Oktekin, & Haci, 2016).

The intention to use East Java e-Samsat in a positive and significant way is easy to use. Taxpayers who regularly use Internet technologies have a clear desire and ability to use the Internet (Pitchay Muthu Chelliah et al., 2016). The convenience of online East Java e-Samsat services will improve taxpayers' intention to use e-Samsat. The results of this study show that East Java e-Samsat taxpayers quickly access the Web and make it easier to process the services available in East Java e-Samsat.

A trust influences the intention to use East Java e-Samsat in a positive and significant way. Trust is the foundation for taxpayers in their payment transactions to make use of East Java e-Samsat services. East Java e-Samsat services rely on taxpayers' trust in a website and on Internet technology with online crime. Therefore, the taxpayer must rely on electronically accessible information without having direct access to physical information (Kurfalı, Arifoğlu, Tokdemir, & Paçin, 2017). The results of this study show that taxpayers are trusting e-Samsat East Java as a user of online services, as the website provides security, confidentiality, payment data confidentiality, and guaranteed taxpayer data of irresponsible parties. The standard of e-Samsat increases taxpayers' intention to use it.

There is a positive and significant effect of awareness on ease of use of East Java e-Samsat. East Java's ease of use and accepts the hypothesis. The results of this study show that East Java e-Samsat contributors are aware of the

need for accessible communication with East Java e-Samsat services. This Internet network makes access to websites easier for taxpayers anywhere and any time to increase the taxpayer's intention to use this service (Mathiyarasan & Chitra, 2019). By increasing taxpayers' awareness of e-Samsat East Java services online, taxpayers' ease of use may be directly enhanced.

The current situation is the lack of public awareness of e-Samsat East Java so that not too many service users are present. One of the factors which increase the intention of using East Java e-Samsat services is the trust factor. The East Java e-Samsat information system's quality can increase taxpayers' confidence and their intention to use e-Samsat services. The quality of this system should clearly and meet the needs of service users (Mathiyarasan & Chitra, 2019). The next step to that the factor of trust is to educate East Java e-Samsat taxpayers or people who are not yet socializing. Technically, private parties have maintained and improved the internet network to support the infrastructure and maintain the system's quality through collaboration with internet service providers known already for sound quality systems (Suryanto, Setyohadi, & Faroqi, 2016). One of the factors that increase the intention to use is the ease and awareness factor. The ease of running the E-Samsat website indicates this; all details on the sum of tax value; the steps of use are provided on the page. The accuracy of the information system, frequent changes in records, and socialization of e-Samsat East Java life were not equally distributed across all levels of society. The service quality can be improved by making the service more useful to shorten payment processes via the East Java E-Samsat website.

CONCLUSION

This study aims to measure how the influence of variables on the intention to use e-Samsat services. The results of data analysis showed that the variable trust, Ease of Use, and awareness of e-Samsat services have a significant influence in increasing the intention to use taxpayers. In the variable trust, website reliability in tax payment is the dominant indicator that needs to be considered by management decision holders. The clarity indicator of the sequence of stages of the online tax payment process through the website is the dominant indicator that reflects the Ease of Use. In the variable awareness, an indicator of tax payments' continuity is a dominant indicator of awareness on E-Samsat services. The consistent frequency of tax payment needs to be a concern for decision-makers in improving e-Samsat services. Furthermore, if all indicators of primary interest are more optimized, the intention to use e-Samsat services can be increased.

This research implies that it can help the government make decisions about e-government, create technological innovations that facilitate payments, and improve the quality of e-Samsat services. The government can make binding policies and support the non-cash payment program from the Regional Revenue Service of East Java Province. The government is developing by partnering with a third party non-cash payment technology as an electronic wallet to automate the manual banking payment process. The government is improving the infrastructure by replacing the manual system for exchanging motor vehicle tax receipts with Android / iOS barcodes. This study's limitation is for motor vehicle taxpayer payments only in e-Samsat. In addition to this research, further research can be done on other e-government and measure e-government implementation performance. Next, the assessment is required to enhance information and communication-based services. The results of this study can be implemented or developed in non-Indonesia countries with the same cultural patterns. Several variables were measured in several Asian countries in previous studies. Future researchers can also add several indicators related to the intention to use e-government services, including control and risks.

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