

E-Samsat-JDS

by Rita Ambarwati

Submission date: 11-Feb-2020 09:53AM (UTC+0700)

Submission ID: 1255186196

File name: 1_ESamsat_PaperEng_Journal_distribution_science.pdf (268.77K)

Word count: 8227

Character count: 43659

STRENGTHENING INTENTION OF TAXPAYERS: A CASE STUDY OF VEHICLE TAX SERVICE ONLINE IN INDONESIA

Rita Ambarwati^{1*}, Mudji Astuti², Rohman Dijaya³

^{1,2}Faculty of Business Law and Social Science, Universitas Muhammadiyah Sidoarjo, Indonesia

³Faculty of Science and Technology, Universitas Muhammadiyah Sidoarjo, Indonesia

*corresponding author: ritaambarwatiumsida.ac.id

ABSTRACT

East Java e-Samsat service is a form of e-government in providing online payment services for motor vehicle taxpayers. The use of e-Samsat services in East Java has not been significant in the amount of use of its services for tax payments as a whole. The lack of public recognition and the benefits of East Java e-Samsat services can be a cause of ineffective e-Samsat services. The purpose of this study is to analyze what factors influence the use of East Java e-Samsat services and the existence of recommendations as a basis for government decisions to improve the quality of East Java e-Samsat services. Data collection methods by distributing questionnaires and interviews. The results of the study provide two findings that can be concluded, firstly that Trust, Ease of Use, Awareness directly or indirectly affects the Intention to Use the East Java e-Samsat service for motor vehicle taxpayers. Thus it is essential to pay attention to these three variables in terms of clarity, reliability, and timeliness as a recommendation to improve the quality of East Java e-Samsat services.

Keywords: Utilization of technology; Trust; Awareness: Ease to Use; Intention To Use; E-Government.

INTRODUCTION

Service has several meanings depending on the area of expertise and point of view in defining it. Although the development of services is not new to the extent that information and communication technology facilitates the acceleration of the growth of a new facility (Agarwal, Thakur, & Chauhan, 2017). Many companies have moved or are planning to move their traditional services and goods to electronic services. It is crucial to know the characteristics of each automated service and then evaluate the electronic services (Taherdoost, Sahibuddin, & Jalaliyoon, 2014). As a form of providing the best service and seeing the demands of modern society that information and communication technology innovation has influenced the behavior of citizens (Gasova & Stofkova, 2017; Kesa, 2018).

The definition of e-Government is the task of continuing ¹⁸ public administration to improve relations between citizens and the public sector by providing adequate and efficient services, information, and knowledge. E-service is a service on the internet where it is possible to make purchases and sales transactions, unlike traditional, e-service is also defined as a web-based service delivered via the internet (Kvasnicova, Kremenova, & Fabus, 2016). The function of services provided by the Regional Revenue

Agency of East Java Province is the provision of facilities, infrastructure, and other resources to the community related to the collection of Local Taxes, especially payment of Motorized Vehicle Taxes.

Samsat Joint Office East Java is a one-stop service system. This service is a collaboration between the Government of the Province of East Java, namely the Regional Revenue Agency of East Java Province as the Tax Collection Agency, the National Police of the Republic of Indonesia, East Java Region as a party registering motorized vehicles, PT Jasa Raharja (Persero) as the executor of compulsory insurance contribution of the Traffic Accident Fund Cross Road. The Regional Revenue Service of East Java Province always provides excellent service on payment of Motorized Vehicle Tax and Motorized Vehicle Transfer Fee and anticipates the increasing number of taxpayers. Increasing the number of taxpayers at the Samsat Parents Office, of course, requires a broad place, and the process of processing requires a long time so all services can serve taxpayers. Conditions like this that require innovation to create a variety of superior services as support and action in providing excellent services using information technology. Information technology that does not limit taxpayers in making Motor Vehicle Tax payments so that it becomes faster, easier, can be done anywhere, anytime, and is not limited by time (Kurfalı, Arifoğlu, Tokdemir, & Paçın, 2017). Information technology innovation is the East Java E-Samsat service and the Samsat Automated Teller Machine.

E-Samsat East Java is an East Java Provincial Government service innovation for payment of Motor Vehicle Tax and Mandatory Donations for Road Traffic Accident Funds. This service is for twenty-four hours non-stop and payments using various available banking channels (Lallmahomed, Lallmahomed, & Lallmahomed, 2017). Furthermore, the validation of the annual vehicle registration certificate is carried out at the chosen samsat when filling in the East Java e-Samsat application. e-Samsat East Java was made as an option to facilitate the payment of the annual motor vehicle tax. Payments are made in cash by utilizing banking channel facilities that can reduce taxpayer complaints related to services and other issues such as perceptions of complicated procedures, the existence of additional fees, and reducing brokering practices.

Conditions that occur by looking at table 1 that the use of e-Samsat East Java services do not have a very significant contribution to the acceptance of locally-generated revenue, only about 0.0 - 0.62%.

The lack of introduction of e-Samsat East Java to the public regarding the benefits that cause the community to be less than optimal using this online service.

Table 1. East Java e-Samsat Users of All Tax Objects in East Java

No.	Year	E-Samsat Jatim	Tax Object in All of East Java	%
1.	2011	195	10.301.013	0,00
2.	2012	8.210	11.529.441	0,07
3.	2013	17.123	12.967.458	0,13
4.	2014	7.928	14.520.566	0,05
5.	2015	16.028	15.806.475	0,10
6.	2016	14.881	17.078.429	0,09
7.	2017	27.014	18.204.338	0,15
8.	2018	57.834	19.375.471	0,298
9.	2019	128.056	20.652.406	0,62

Source: Regional Revenue Agency of East Java Province

Current conditions where online services are unsatisfactory and do not provide adequate investment returns (Abuduaini, 2014). The need for research aimed at finding out what factors influence the use of e-Samsat East Java. The results of this study will be as a recommendation to the management. Efforts to improve e-Samsat services are currently developing cooperation with third parties such as developing retail outlets and the Payment Point Online Banking business. As the material for analysis in creating information technology systems require high costs and investments. In fact, by seeing the results that have not been maximized, it is necessary to make efforts to improve services (Agarwal et al., 2017). The importance of the sophistication of computer-based information technology systems can contribute to tax implementation and also the exploration of government strategies (Ain, Kaur, & Waheed, 2016).

East Java e-Samsat services need to take advantage of the complexities of information and communication technology to increase Motor Vehicle Tax revenues.

The acceleration of service development in the service industry is very dependent on the development of information technology used. According to (Rajiani & Ismail, 2019; Shah, 2013), the development of information technology, especially the banking industry. The public is interested in information technology systems because of its ease of use, convenience, and cost savings. The quality of this technology system supports factors in e-banking (Daneshgadeh, 2014). Other research reveals that information-reinforced technology has been shown to improve over the last few rounds. Increased use of the internet and the need to access information in the form of public internet services. The variables in this study use Performance Expectancy, Expectancy Expectancy, Social Influence, Variable Facilitating Condition, Hedonic Motivation, Behavior Intention, Behavioral Intention, Usage, Usage (Aswani, Ilavarasan, Kar, & Vijayan, 2018). The level of taxpayer knowledge and the perceived complexity of the income tax system. This research is further to explore the reasons underlying non-compliance. With questionnaires and interviews that taxpayers do not have the adequate technical knowledge, feel the tax system in a complex. Tax knowledge and tax complexity are seen as contributing to non-compliance behavior among taxpayers (Mathiyarasan & Chitra, 2019; Saad, 2014).

Trust is the act of acknowledging that something is right or real. Trust is considered as hope and is a promise of a person or group whose accuracy is reliable. The measurement of belief in an e-Government context includes two dimensions: trust in a particular entity, namely the government, and believe in the reliability of technology, namely the internet (Buffat, 2015; Fakhoury & Aubert, 2015). Companies need information technology that is appropriate for the need to run the company's system. This technology system makes matters more accessible for employees to improve performance. This technology where they need trust in new information systems for users. The usefulness of modern information systems in outstanding public service companies is not only to improve efficiency but also to support more effective work processes. Only trust in an organization in information technology will facilitate tasks and work (Buffat, 2015; Das, Singh, & Joseph, 2017).

4 Trust in new information systems technology in evaluating individual performance is needed by management to ensure that new computer-based systems can be used to control the performance of public services. The success of an organization's information system depends on how the system is run (Elbahnasawy, 2014). This information system must make the system easy for its users and the use of technology. The high evaluation value on technology implementation is not only due to inherent system characteristics but instead to the extent to which the system can be trusted. The technology system that can be imagined can meet and according to user needs (Gasova & Stofkova, 2017).

9 Research that uses the Trust variable is Podromos et al. (2015) that examines the factors that influence citizens' intention to use e-government services. The proposed conceptual framework was empirically tested using the newly developed structured questionnaire. Data samples of 547 Greek citizens and Structural Equation Modeling (SEM) techniques have been used to analyze the data. The results show that perceived usefulness is the most important determinant of intention to use e-government services. Other essential factors are seen as trust, internet experience, peer influence, computer self-efficacy, and perceived risk.

2 Furthermore, the existence of liberalization and globalization makes the internet a transaction medium in almost all aspects of human life. This study investigates the factors that influence the intention to use e-government services among Malaysians — using cultural factors and the Trust model with five dimensions. The analysis shows that trust, perceived usefulness, perceived relative benefits, and perceived image, respectively, have a significant direct positive relationship to intention to use e-government services (Hahn & Kim, 2009).

25 **H1:** Trust has a positive effect on Awareness

H2: Trust has a positive impact on Ease to Use

H5: Trust has a positive impact on the Intention to Use

3 Awareness is something that someone feels in the form of user awareness about technology in its adoption. Moreover, awareness must be increased in users because it is considered an essential factor in the acceptance of new electronic systems. There is three factors playing a vital role in recognition

of latest systems: awareness of the internet, workers with information technology skills, and understanding of the Internet (Alotaibi, Houghton, & Sandhu, 2016).

11 In Saudi Arabia, the Mobile government (m-government) is in its infancy. This study aims to explore the potential factors that influence the adoption of m-government services in Saudi Arabia. This study examines the relationship between external factors and behavioral intention to use in the TAM model. Further qualitative research was conducted using semi-structured interviews with five experts from Yesser. The analysis shows that factors of trust, the experience of use, awareness, and security might influence the adoption of m-government services in Saudi Arabia (Alotaibi et al., 2016).

Further research shows the factors that influence the use of internet banking services. This study uses ten variables, namely usability, ease of use, control, social influence, compatibility, risk, website features, alliance services, service, and personal awareness, that influence the use of Internet banking. With the results of compatibility have a significant effect on the use of internet banking, then followed by other variables (Mathiyarasan & Chitra, 2019). There was a study to examines the role of mediation, namely taxpayer awareness about the relationship between tax socialization, tax knowledge, the benefit of tax ID numbers, service quality, and taxpayer compliance. This study uses path analysis, and the results show that taxpayer awareness has full mediation for the interests of tax IDs, tax quality, and taxpayer compliance. Conversely, taxpayer awareness does not have a mediating role in the relationship between tax socialization, tax knowledge, and tax payments (Andreas & Savitri, 2015).

Information and communication technology is a religion for today's society (Anderl, Becker, von Wangenheim, & Schumann, 2016). Its development is considered as a solution to the existing problem. Besides, it is also believed to provide humanity, happiness, and eternity. The contribution of information and communication technology to civilization and human welfare is undeniable (Nam, 2014). Technological progress is the answer to the development of globalization, which is increasingly blanketing the world. A technological advance that inevitably has an impact on the civilization of human life (Elbahnasawy, 2014). How not, the number of users of information and communication technology, proves that the lives they do never escape from the role of information technology. The development of

technology and communication will provide a lot of knowledge and is useful for people who can use it positively (Lian, 2015).

H3: Awareness has a positive effect on the Intention to Use

H6: Awareness has a positive impact on Ease to Use

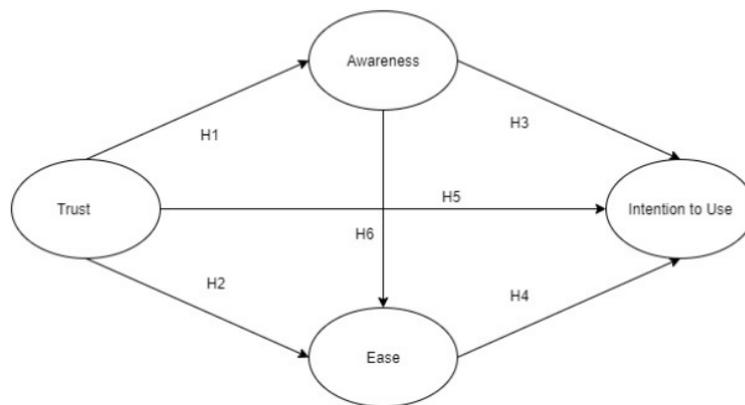
Ease to Use is something in the form of a process or activity that can facilitate. Research that uses the Ease variable is Bojuwon Mustapa et al. (Mustapha & Obid, 2015), who examined the mediating effect of perceived ease of use on the relationship between the quality of tax services and the online tax system. With the results that the perception of ease of use has a significant mediating effect between the quality of tax services and the online tax system, and the quality of tax services has a significant positive relationship to the online tax system. This study is to understand the effective use of an online tax system that leads to increased tax compliance and income creation. Perceptions of trust, usability, and ease of use seem to explain many practical methods of the website, discussing the extent to which these factors influence the use of government websites based on research with 210 residents who registered biometric elections in Joao Pessoa - a large city in Brazil (Mota, Bellini, da Silva Souza, & de Jesus Nogueira Oliveira, 2016). On average, perceived usefulness and perceived ease of use have a significant effect. In terms of trust, only the dimension of trust in government affects all levels of consumption. Data analysis consists of four steps: an initial exploration of the assessment, descriptive statistics from the sample, psychometric evaluation of the consistency of the scales, and multivariate data analysis.

Positive impact The development of technology in today's circle can make it easier to find information and facilitate work, depending on how we use technology that can benefit us and others. But on the one hand, there are also negative impacts, namely, the current technological developments, especially among teenagers, many who use this technology wrong. The use of technology is only for personal interest in things that are not responsible for what they do (Pitchay Muthu Chelliah, Thurasamy, Alzahrani, Alfarraj, & Alalwan, 2016).

H4: Ease to Use has a positive effect on the Intention to Use

Intention to Use is the will or desire to do something by taking the benefits. Research by Ngac Long Lu et al. (Lu & Nguyen, 2016) that the intention to use e-Government services, namely online tax payment, is influenced by six factors, namely performance expectations, business expectations, social influence, information quality, system quality, service quality. The application of technology in an organization's information system should consider the user of the technology system, whether the technology can be utilized by the tasks and capabilities of the user (Carter, Weerakkody, Phillips, & Dwivedi, 2016; Nam, 2014; Wu, Fang, & Li, 2015). ⁴ It is not uncommon to find that the technology applied in information systems is often inaccurate or not fully used by individual users of information systems. As a result, information systems provide fewer benefits in improving their performance in the company.

¹³ The purpose of this study is to determine and analyze the factors that influence the increase in intention to use taxpayers for East Java e-Samsat services, including variable trust, awareness, and ease to use. The conceptual framework in figure 1 can answer the problem in this study. Furthermore, the results of data analysis can provide recommendations for improving e-Samsat East Java services, thereby increasing the number of objects based on system quality, information quality, and e-Samsat East Java web service quality.



Gambar 1. Framework Research

METHODS

This research includes several stages, including the theoretical literature study and previous research, problem formulation and research objectives, data collection, both primary and secondary data; testing the research instruments used in research; data processing; interpretation of research results; and recommendations from research results. In the initial stages, there is a preliminary study of literature and research objectives. Data collection methods in this study were sampled from the population using questionnaires and direct interviews. In this study, data collection by taking a sample from the people using the distribution of questionnaires to taxpayers as users of e-Samsat services in the Joint Office of Samsat, East Java. The distribution of questionnaires in two stages, namely (1) Distributing 30 questionnaires to East Java e-Samsat service users, then testing the validity and reliability of the questionnaire, (2) The results of the validity and reliability test that the questionnaire is valid and reliable then continued distribution to 170 service users e-Samsat East Java. The purpose of distributing questionnaires is to obtain information from respondents on the assessment of variables and indicators used. Furthermore, the results of the data are analyzed, whether it can answer the ¹⁷ factors that influence the intention to use e-Samsat services in East Java.

The research location was in the East Java Samsat Joint Office, the reason for choosing the East Java location was because it had the second-largest potential number of motor vehicles in Indonesia. How to distribute the questionnaire is the questionnaire distributed to users of East Java e-Samsat services by standing in front of the counter exchanging proof of payment of Motorized Vehicle Tax in several Joint Offices of Samsat. The distribution of questionnaires in front of the East Java e-Samsat payment counter is because the respondents in this study were e-Samsat East Java service users who were exchanging proof of payment at the East Java e-Samsat counter.

The population in this study is the e-Samsat East Java service user who is in the Samsat Joint Office that is the taxpayer at the age of 18 - 60 years. The use of job characteristics is to determine the level of quality of user resources because this e-Samsat service uses information and communication technology in the form of the internet and banking channels. Based on these criteria, the sampling method used is

probability sampling, and the technique of determining the sample units (respondents) used in this study is simple random sampling.

Research instruments include validity and reliability tests ¹ conducted to test whether the instruments used in this study meet the requirements of right measuring instruments or under standard research methods. Instruments are considered good when they meet three main elements, ¹ valid or invalid, reliable or unreliable, and practical. For data processing, we use PLS-SEM (Partial Least Square - Structural Equation Modeling) analysis. This study interprets the assessment of indicators that influence good governance behavior ¹⁶ on the results of data analysis. The recommendations in this study are the result of a discussion of the data analysis.

RESULT AND DISCUSSION

In this study, respondents were taxpayers, especially users of e-Samsat services in the East Java area. The number of respondents is 200 taxpayers with the characteristics of respondents, including age, sex, occupation, with details in Table 2.

Table 2. Respondent Data

No.	Characteristics	Amount	Percentage (%)
1.	Age :		
	18 – 25	12	6
	26 – 35	73	36.5
	36 – 45	83	41.5
2.	46 – 60	32	16
	Gender :		
	Men	118	59
	Women	82	41
3.	Occupation :		

PNS/TNI/POLRI	30	15
Private Employee	55	27.5
Entrepreneurs	46	23
Students	6	3
Others	63	31.5

In Table 2, the respondent's data can be explained as that from the results of questionnaire distribution, respondents aged 18-25 years were 12 people or 6%, respondents aged 26-35 years were 73 people or 36.5%, respondents aged 46-60 years were 32 people or 16%. In contrast, the majority of respondents are "36 - 45 years old" as many as 83 people or 41.5% of the total respondents, and this illustrates that the e-Samsat East Java users are late and productive adulthood. Adults can think using information and communication technology that can provide convenience in activities in the digital age. Furthermore, from the results of the distribution of questionnaires, the most respondents were "Male" gender, as many as 118 people or 59% compared with 82 female respondents or 41%, this illustrates the most dominant interest of East Java e-Samsat users is Male. Men mostly work in families and have the income to buy motorized vehicles.

From the results of the distribution of questionnaires, respondents with civil servant/military/police work were 30 people or 15%, respondents with private sector employment were 55 people or 27.5%, respondents with entrepreneurial action were 46 people or 23%, most respondents were with jobs "Other," i.e., 63 respondents. They are filled with "Other" work because it has not been listed on the questionnaire, such as Housewife, Contract Workers, Honorary Workers, and Others. In contrast, the least respondents were students with the work of 6 students or 3% of the total respondents. Students do not have a job and income to buy a motorized vehicle.

Evaluation of the model in PLS-SEM will go through two stages, namely the assessment of the measurement model and the assessment of the structural model. Evaluation of the measurement model is carried out to assess the validity and reliability of the indicators forming latent constructs. A validity

test is used to test whether an item/indicator that represents a latent construct is ¹ valid or not in the sense that it can ⁶ explain the latent construct to be measured. The reliability test is intended to test whether the items/indicators of the instrument can be used to make measurements more than twice with accurate results. The evaluation of the measurement model shows the significant value of the outer loading with t-statistics > 1.96. It gets through bootstrapping procedures. This causes that the validity of the test, and constructs reliability are not needed (Ghozali & Kusumadewi, 2016).

Tabel 3. OUTER LOADING

	⁵ Original	Sample	Standard	T-	P
	Sample	Mean	Deviation	Statistics	Values
	(M)				
EA1 <- EASE TO USE	0,655	0,651	0,101	6,488	0,000
EA2 <- EASE TO USE	0,684	0,686	0,053	12,838	0,000
EA3 <- EASE TO USE	0,611	0,607	0,065	9,404	0,000
EA4 <- EASE TO USE	0,677	0,675	0,048	14,215	0,000
EA5 <- EASE TO USE	0,774	0,774	0,034	22,971	0,000
EA6 <- EASE TO USE	0,797	0,796	0,031	26,014	0,000
EA7 <- EASE TO USE	0,735	0,737	0,039	18,900	0,000
TR1 <- TRUST	0,823	0,828	0,024	34,650	0,000
TR2 <- TRUST	0,827	0,830	0,027	30,738	0,000
TR3 <- TRUST	0,784	0,780	0,047	16,739	0,000
TR4 <- TRUST	0,795	0,789	0,050	15,976	0,000
TR5 <- TRUST	0,728	0,718	0,044	16,583	0,000
AW1 <- AWARENESS	0,752	0,754	0,042	17,836	0,000
AW2 <- AWARENESS	0,738	0,735	0,060	12,292	0,000
AW3 <- AWARENESS	0,779	0,779	0,037	21,189	0,000
AW4 <- AWARENESS	0,804	0,802	0,030	26,626	0,000
IU1 <- INTENTION TO USE	0,672	0,673	0,044	15,305	0,000
IU2 <- INTENTION TO USE	0,775	0,773	0,033	23,302	0,000

IU3 <- INTENTION TO USE	0,828	0,829	0,025	33,642	0,000
IU4 <- INTENTION TO USE	0,814	0,812	0,040	20,262	0,000
IU5 <- INTENTION TO USE	0,828	0,827	0,033	25,077	0,000

Variable trust uses several measurement indicators, including the security of tax payments through the website, reliability of tax payments through the website, confidentiality of taxpayer data, the confidentiality of tax payment data, and website security from viruses/internet crime. The reliability indicator of tax payments through the website has the most significant outer loading of 0.827 with a t-statistic of 30,738. This indicator most reflects the trust of taxpayers in East Java e-samsat. Furthermore, the website security from viruses/internet crime indicator has the smallest outer loading value of 0.728 with a t-statistic of 16.583. This indicator is less dominant, reflecting the trust of taxpayers in East Java e-samsat services.

Variable awareness uses several indicators of awareness of the use of internet networks for e-Samsat East Java; the accuracy of the information on the number of tax costs listed on the website; Smooth website to get paid codes; smooth payment of taxes. The stable payment of taxes indicator has the most significant outer loading of 0.804 with a t-statistic of 26,626. This indicator is the most dominant reflects the awareness of taxpayers in East Java e-samsat. Furthermore, the accuracy of the information indicator on the number of tax costs listed on the website has the smallest outer loading value of 0.738 with a t-statistic of 12,292. This indicator is less dominant reflects the awareness of taxpayers in East Java e-samsat services. The results of this study indicate that the taxpayers of East Java e-Samsat users are aware of East Java e-Samsat services using the internet network. Ease of access via the internet anywhere and anytime can increase the intention to use e-Samsat services.

The ease to use variable uses several measurement indicators including ease of website access; ease of use of the website; ease of understanding of website usage; ease of understanding the menus on the website; clarity of the lists on the website; clarity of the steps to use the website; the appropriateness of the actions for using the website. The clarity of the steps to use the website indicator has the most significant outer loading of 0.797, with a t-statistic of 26,014. This indicator is the most dominant

reflects the awareness of taxpayers in East Java e-samsat. Furthermore, the ease of understanding of the website usage indicator has the smallest outer loading value of 0.611 with a t-statistic of 9.404. This indicator is less dominant reflects the awareness of taxpayers in East Java e-samsat services. The results of this study that taxpayers of e-Samsat East Java users ²⁰ find it easy to use the web and the ease of the existing process in East Java e-Samsat services.

The ease to use variable uses several measurement indicators including the security of tax payments through the website; reliability of tax payments through the website; confidentiality of taxpayer data; privacy of tax payment data; and website security from viruses/internet crime. The secrecy of the taxpayer data indicator has the most significant outer loading of 0.828, with a t-statistic of 33.642. This indicator is the most dominant reflects the awareness of taxpayers in East Java e-samsat. The next indicator is the security of tax payments through the website; it has the smallest outer loading value of 0.672 with a t-statistic of 15,305. This indicator is less dominant reflects the ease to use of taxpayers in East Java e-samsat services.

Tabel 3. Testing of Path Coefficients and P-Value

	⁵ Original Sample	Sample Mean	Standard Deviation	T-Statistics	P Values
AWARENESS -> EASE TO USE	0,367	0,362	0,069	5,360	0,000
AWARENESS -> INTENTION TO USE	0,396	0,387	0,077	5,154	0,000
¹ EASE TO USE -> INTENTION TO USE	0,335	0,329	0,078	4,300	0,000
TRUST -> AWARENESS	0,491	0,501	0,062	7,950	0,000
TRUST -> EASE TO USE	0,381	0,391	0,057	6,699	0,000
TRUST -> INTENTION TO USE	0,163	0,174	0,065	2,527	0,012

²² **H1: Trust has a positive effect on Awareness**

There is an effect of trust on awareness in a positive and significant way. The result of PLS shows that the path coefficient is 0.491, and the t-statistic is 7,950 (significant). The result may imply that the trust has a significant effect directly on the taxpayer awareness. Thus, the hypothesis ⁶ is accepted. The results

of this study indicate that taxpayers have confidence in e-Samsat. Use of e-Samsat websites that are safe, reliable, the confidentiality of payment data, and guaranteed taxpayer data security. Then from the trust, the taxpayer realizes that the process of using e-Samsat uses the internet network. East Java e-Samsat users are also aware of the process of obtaining proof of payment following existing procedures, to increase their intention to use.

The lack of public awareness of taxes is due to the lack of knowledge of tax management and realization. As you know, a lot of hoax news is circulating in cyberspace (Abawajy, 2014; Arts, van der Wal, & Adams, 2015; Mishra, Akman, & Mishra, 2014). Communities that are not wise on the internet will undoubtedly be affected. In this case, it is necessary to regain public trust as a fading taxpayer. Because the participation of taxpayers to maximize tax targets is the main principle in the tax revenue system itself. The Directorate General of Taxes should improve the personnel management system and strengthen control over the tax system through policies. High salaries will not be able to eradicate the seeds of corruption if moral awareness has not arisen. People also think that the government seems bankrupt. Disruption of political stability and people lack confidence in the government, especially related to taxes because some parties are not responsible for committing fraud (Andreas & Savitri, 2015; Mansor, Mohamed, Ling, & Kasim, 2016; Mustapha & Obid, 2015). For this reason, the government needs to take concrete steps to build awareness and knowledge of the importance of the role of tax in the economy. The government can make an efficient approach through public service announcements, seminars, tax ambassadors, and others.

H2: Trust has a positive effect on Ease to Use

There is an effect of trust on awareness in a positive and significant way. The result of PLS shows that the path coefficient is 0.3 81 and t-statistic 6.699 (significant). This result may imply that the trust has a significant effect directly on the taxpayer awareness. Thus, the hypothesis is accepted. The results of this study indicate that taxpayers on e-Samsat have confidence in using e-Samsat websites that are safe and reliable. Increased taxpayer trust can increase the ease of use of East Java e-samsat services. Then from the trust of taxpayers of East Java e-Samsat service users feel they have ease in using the East Java e-Samsat website to provide ease of payment of Motorized Vehicle Tax (Carter et al., 2016).

H3: Awareness has a positive effect on the Intention to Use

There is an effect of awareness on the intention of the taxpayer to use East Java e-samsat in a positive and significant way. The result of PLS shows that the path coefficient is 0.396, and the t-statistic is 5.154 (significant). This result may imply that awareness has a significant effect directly on the intention to use East Java e-samsat. Thus, the hypothesis is accepted.

Public awareness of paying taxes until now still has not reached the level expected. Generally, the public is still cynical and lacks confidence in the existence of charges because they still feel the same as tribute, burdensome, often trying to make payments, do not understand what the community is and how complicated and complicated tax calculation and reporting. But there are still efforts that can be made so that people are fully aware of paying taxes, and this is not impossible. When people have awareness, paying taxes will be done voluntarily rather than forced (Kayimbaşioğlu, Oktekin, & Hacı, 2016; Mullan, Bradley, & Loane, 2017).

H4: Ease to Use has a positive effect on the Intention to Use

There is an effect of ease to use on the intention to use East Java e-samsat in a positive and significant way. The result of PLS shows that the path coefficient is 0.335, and the t-statistic is 4.300 (significant). This result may imply that ease to use has a significant effect directly on the intention to use East Java e-Samsat. Thus, the hypothesis is accepted. Taxpayers who often use internet technology, have a high tendency and a firm intention to use the internet (Pitchay Muthu Chelliah et al., 2016). The ease of use of East Java e-samsat services online can increase the intention of taxpayers to use e-samsat services. The results of this study that taxpayers of East Java e-Samsat users find it easy to use the web and ease in the processes that exist in East Java e-Samsat services.

H5: Trust has a positive effect on the Intention to Use

There is an effect of trust on the intention to use East Java e-Samsat in a positive and significant way. The result of PLS shows that the path coefficient is 0.163, and the t-statistic is 2.527 (significant). This result may imply that trust has a significant effect directly on the intention to use East Java e-samsat. Thus, the hypothesis is accepted. Trust becomes the basis for taxpayers to use East Java e-samsat

services in their payment transactions. With online crime, East Java e-samsat services depend on the trust of taxpayers on a website and internet technology. So the taxpayer must rely on information that is available electronically without being able to check the physical information directly (Carter et al., 2016; Kurfalı et al., 2017; Pitchay Muthu Chelliah et al., 2016). The results of this study indicate that taxpayers as users of online services have a trust in e-Samsat East Java. The e-Samsat East Java website provides a sense of security, dependability, confidentiality of payment data, and guaranteed taxpayer data from irresponsible parties. The quality of e-satams like this increases the intention of taxpayers to use.

H6: Awareness has a positive effect on Ease to Use

There is an effect of awareness on ease to use East Java e-samsat in a positive and significant way. The result of PLS shows that the path coefficients are 0.367 and t-statistics 5.360 (significant). This result may imply that awareness has a significant effect directly on e-samsat East Java's ease of use. Thus, the hypothesis is accepted. The results of this study indicate that the East Java e-Samsat taxpayer is aware that East Java e-Samsat services require smooth internet network access. This internet network makes it easy for taxpayers to access websites anywhere and anytime to increase the intention of taxpayers to use this service. If the awareness of taxpayers on e-samsat East Java services online can be increased so that it can directly increase the ease to use of taxpayers.

The current condition is the lack of recognition to the public about e-Samsat East Java so that there are not too many service users. Improvement of East Java e-samsat services must be able to achieve three targets, namely: Local Original Revenue targets; Prima / Zero Complain service targets; and e-Samsat East Java Go International Service targets. The Trust Factor is one of the factors to increase the intention to use East Java e-Samsat services. The quality of the e-Samsat East Java information system can increase taxpayer trust and intention to use e-Samsat services. The quality of this information system should be able to meet the needs of service users clearly and clearly (Mathiyarasan & Chitra, 2019; Torten, Reaiche, & Boyle, 2018). The next step taken to increase the trust factor is to educate the taxpayers of East Java e-Samsat services or those who are not yet service users. This education can be done using ongoing socialization. Technically, in supporting infrastructure and maintaining the quality

of the system, private parties have carried out maintenance and improvement of the internet network through cooperation with internet service providers that are already known for sound quality systems (Andreas & Savitri, 2015; Suryanto, Setyohadi, & Farqi, 2016).

The Ease and Awareness Factor ¹⁵ is one of the factors to increase the Intention to Use. It can be seen from the easiness factor in running the e-Samsat website; all information about the amount of tax value; the steps for using are clearly listed on the web. Internally in maintaining the quality of the information system, regular data adjustments, and the socialization of the existence of e-Samsat East Java have not been distributed evenly to all levels of society. Intention Factors Using East Java e-Samsat services is the aim of the results of this study, with items of questions about usability, clarity, convenience, and speed of service. The quality of service can be improved by increasing the usefulness of the service to shorten the payment process through the e-Samsat East Java web. By adding a payment method and working with providers of temporary money collection services such as digital wallet services. Then the validation method can be done using the QR Code installed android / iOS application. The response to the e-Samsat East Java users to the questionnaire distributed for the use of cashless payment innovation and endorsement does not need to go to the Samsat KB so that the process is efficient, in collaboration with online banking payment points or retail companies.

CONCLUSION

¹⁹ This study aims to measure how the influence of variables on the ¹⁷ 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 had a significant influence in increasing the intention to use taxpayers. In the variable trust, website reliability in the process of 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 the smoothness of tax payments as a dominant indicator of awareness of e-Samsat services. The smooth tax payment ¹⁹ needs to be a concern for decision-makers in the government in improving e-Samsat services. Furthermore, if all indicators of primary interest are

more optimized, the ²¹ intention to use e-Samsat services can be increased. The primary key of the e-Samsat service is the clarity of validation of taxpayer payments at the

²⁶ This research contributes to the concept of using e-government information technology in public services by ⁹ examining the factors that influence the intention to use these online services. The results of this study can help provide an analysis as a recommendation to improve e-government services, especially e-Samsat services, by strengthening the intention of taxpayers in paying taxes through e-Samsat services.

The limitation of this study is only in the e-Samsat service for motor vehicle taxpayer payments. As a complement to this research, further research can be done on other ²³ e-government and measure the performance of e-government implementation. Next, it is necessary to evaluate for improvement and improvement of information and communication technology-based services. Also, future researchers can add several indicators related to the intention to use e-government services, including control and risks that arise.

Research results can provide benefits for further research development. Suggestions from the results of ¹³ this study are to strengthen the factors that can influence the intention of taxpayers using e-Samsat services. The government, ¹² in this case, the Regional Revenue Agency of East Java Province, can make policies that bind and ¹² support government programs on non-cash payments. The government makes innovations by collaborating with third parties related to non-cash payment technology in the form of an online wallet to simplify the banking payment process manually. The government improves services by replacing the manual method for exchanging motorized vehicle tax receipts with barcodes installed on Android / iOS. The results of the study can provide benefits that will be as input for further research development.

REFERENCE

Abawajy, J. (2014). User preference of cyber security awareness delivery methods. *Behaviour and Information Technology*. <https://doi.org/10.1080/0144929X.2012.708787>

- Abuduaini, A. (2014). Barriers and benefits in the adoption of e-government in China. *Applied Mechanics and Materials*. <https://doi.org/10.4028/www.scientific.net/AMM.678.473>
- Agarwal, R., Thakur, V., & Chauhan, R. (2017). Enterprise architecture for e-Government. *ACM International Conference Proceeding Series*. <https://doi.org/10.1145/3047273.3047330>
- Ain, N., Kaur, K., & Waheed, M. (2016). The influence of learning value on learning management system use. *Information Development*, 32(5), 1306–1321.
<https://doi.org/10.1177/0266666915597546>
- Alotaibi, R., Houghton, L., & Sandhu, K. (2016). Exploring the Potential Factors Influencing the Adoption of M-Government Services in Saudi Arabia: A Qualitative Analysis. *International Journal of Business and Management*, 11(8), 56. <https://doi.org/10.5539/ijbm.v11n8p56>
- Anderl, E., Becker, I., von Wangenheim, F., & Schumann, J. H. (2016). Mapping the customer journey: Lessons learned from graph-based online attribution modeling. *International Journal of Research in Marketing*. <https://doi.org/10.1016/j.ijresmar.2016.03.001>
- Andreas, & Savitri, E. (2015). The Effect of Tax Socialization, Tax Knowledge, Expediency of Tax {ID} Number and Service Quality on Taxpayers Compliance with Taxpayers Awareness as Mediating Variables. *Procedia - Social and Behavioral Sciences*, 211, 163–169.
<https://doi.org/10.1016/j.sbspro.2015.11.024>
- Arts, K., van der Wal, R., & Adams, W. M. (2015). Digital technology and the conservation of nature. *Ambio*. <https://doi.org/10.1007/s13280-015-0705-1>
- Aswani, R., Ilavarasan, P. V., Kar, A. K., & Vijayan, S. (2018). Adoption of public {WiFi} using {UTAUT}2: An exploration in an emerging economy. *Procedia Computer Science*, 132, 297–306. <https://doi.org/10.1016/j.procs.2018.05.180>
- Buffat, A. (2015). Street-Level Bureaucracy and E-Government. *Public Management Review*.
<https://doi.org/10.1080/14719037.2013.771699>
- Carter, L., Weerakkody, V., Phillips, B., & Dwivedi, Y. K. (2016). Citizen Adoption of E-

Government Services: Exploring Citizen Perceptions of Online Services in the United States and United Kingdom. *Information Systems Management*.

<https://doi.org/10.1080/10580530.2016.1155948>

Daneshgadeh, S., & Yıldırım, S. Ö. (2014). Empirical Investigation of Internet Banking Usage: The Case of Turkey. *Procedia Technology*, 16, 322–331.

<https://doi.org/10.1016/j.protcy.2014.10.098>

Das, A., Singh, H., & Joseph, D. (2017). A longitudinal study of e-government maturity. *Information and Management*. <https://doi.org/10.1016/j.im.2016.09.006>

Elbahnasawy, N. G. (2014). E-Government, Internet Adoption, and Corruption: An Empirical Investigation. *World Development*. <https://doi.org/10.1016/j.worlddev.2013.12.005>

Fakhoury, R., & Aubert, B. (2015). Citizenship, trust, and behavioural intentions to use public e-services: The case of Lebanon. *International Journal of Information Management*.

<https://doi.org/10.1016/j.ijinfomgt.2015.02.002>

Gasova, K., & Stofkova, K. (2017). E-Government as a Quality Improvement Tool for Citizens' Services. *Procedia Engineering*, 192, 225–230. <https://doi.org/10.1016/j.proeng.2017.06.039>

Hahn, K. H., & Kim, J. (2009). The effect of offline brand trust and perceived internet confidence on online shopping intention in the integrated multi-channel context. *International Journal of Retail & Distribution Management*, 37(2), 126–141. <https://doi.org/10.1108/09590550910934272>

Kayimbaşoğlu, D., Oktekin, B., & Hacı, H. (2016). Integration of Gamification Technology in Education. *Procedia Computer Science*. <https://doi.org/10.1016/j.procs.2016.09.460>

Kesa, D. D. (2018). Consumer Perception Toward Online Banking Services to Build Brand Loyalty: Evidence from Indonesia. *KnE Social Sciences*, 3(11), 1183.

<https://doi.org/10.18502/kss.v3i11.2839>

Kurfalı, M., Arifoğlu, A., Tokdemir, G., & Paçın, Y. (2017). Adoption of e-government services in Turkey. *Computers in Human Behavior*. <https://doi.org/10.1016/j.chb.2016.09.041>

- Kvasnicova, T., Kremenova, I., & Fabus, J. (2016). From an Analysis of e-services Definitions and Classifications to the Proposal of New e-service Classification. *Procedia Economics and Finance*, 39, 192–196. [https://doi.org/10.1016/s2212-5671\(16\)30282-9](https://doi.org/10.1016/s2212-5671(16)30282-9)
- Lallmahomed, M. Z. I., Lallmahomed, N., & Lallmahomed, G. M. (2017). Factors influencing the adoption of e-Government services in Mauritius. *Telematics and Informatics*.
<https://doi.org/10.1016/j.tele.2017.01.003>
- Lian, J. W. (2015). Critical factors for cloud based e-invoice service adoption in Taiwan: An empirical study. *International Journal of Information Management*.
<https://doi.org/10.1016/j.ijinfomgt.2014.10.005>
- Lu, N. L., & Nguyen, V. T. (2016). Online Tax Filing—E-Government Service Adoption Case of Vietnam. *Modern Economy*, 07(12), 1498–1504.
<https://doi.org/10.4236/me.2016.712135>
- Mansor, N. H. A., Mohamed, I. S., Ling, L. M., & Kasim, N. (2016). Information Technology Sophistication and Goods and Services Tax in Malaysia. *Procedia Economics and Finance*, 35, 2–9. [https://doi.org/10.1016/s2212-5671\(16\)00003-4](https://doi.org/10.1016/s2212-5671(16)00003-4)
- Mathiyarasan, M., & Chitra, V. (2019). A study on customer awareness towards internet banking-with reference to tumkurdistrict. *{SAARJ} Journal on Banking & Insurance Research*, 8(3), 17.
<https://doi.org/10.5958/2319-1422.2019.00011.0>
- Mishra, D., Akman, I., & Mishra, A. (2014). Theory of Reasoned Action application for Green Information Technology acceptance. *Computers in Human Behavior*.
<https://doi.org/10.1016/j.chb.2014.03.030>
- Mota, F. P. B., Bellini, C. G. P., da Silva Souza, J. M., & de Jesus Nogueira Oliveira, T. (2016). The influence of civic mindedness, trustworthiness, usefulness, and ease of use on the use of government websites. *Revista de Administração*, 51(4), 344–354.
<https://doi.org/10.1016/j.rausp.2016.07.002>

- Mullan, J., Bradley, L., & Loane, S. (2017). Bank adoption of mobile banking: stakeholder perspective. *International Journal of Bank Marketing*. <https://doi.org/10.1108/IJBM-09-2015-0145>
- Mustapha, B., & Obid, S. N. B. S. (2015). Tax Service Quality: The Mediating Effect of Perceived Ease of Use of the Online Tax System. *Procedia - Social and Behavioral Sciences*, 172, 2–9. <https://doi.org/10.1016/j.sbspro.2015.01.328>
- Nam, T. (2014). Determining the type of e-government use. *Government Information Quarterly*. <https://doi.org/10.1016/j.giq.2013.09.006>
- Pitchay Muthu Chelliah, P., Thurasamy, R., Alzahrani, A. I., Alfarraj, O., & Alalwan, N. (2016). E-Government service delivery by a local government agency: The case of E-Licensing. *Telematics and Informatics*. <https://doi.org/10.1016/j.tele.2016.02.003>
- Posner, R. A. (n.d.). *Aging and Old Age*. Chicago: University of Chicago Press.
- Rajjani, I., & Ismail, N. (2019). Management innovation in balancing technology innovation to harness universities performance in the era of community 4.0. *Polish Journal of Management Studies*. <https://doi.org/10.17512/pjms.2019.19.1.24>
- Saad, N. (2014). Tax Knowledge, Tax Complexity and Tax Compliance: Taxpayers' View. *Procedia - Social and Behavioral Sciences*, 109, 1069–1075. <https://doi.org/10.1016/j.sbspro.2013.12.590>
- Shah, R. J. (2013). An Analysis on Determinant Factors Which Influence the Ebanking Services Adoption. *{SSRN} Electronic Journal*. <https://doi.org/10.2139/ssrn.2735456>
- Suryanto, T. L. M., Setyohadi, D. B., & Faroqi, A. (2016). Analysis of the Effect of Information System Quality to Intention to Reuse of Employee Management Information System (Simpeg) Based on Information Systems Success Model. *{MATEC} Web of Conferences*, 58, 3001. <https://doi.org/10.1051/mateconf/20165803001>
- Taherdoost, H., Sahibuddin, S., & Jalaliyoon, N. (2014). Features' Evaluation of Goods, Services and E-services\backslashmathsemicolon{\\$} Electronic Service Characteristics Exploration.

Procedia Technology, 12, 204–211. <https://doi.org/10.1016/j.protcy.2013.12.476>

Torten, R., Reaiche, C., & Boyle, S. (2018). The impact of security awareness on information technology professionals' behavior. *Computers and Security*.

<https://doi.org/10.1016/j.cose.2018.08.007>

Wu, C., Fang, D., & Li, N. (2015). Roles of owners' leadership in construction safety: The case of high-speed railway construction projects in China. *International Journal of Project*

Management. <https://doi.org/10.1016/j.ijproman.2015.07.005>

INDICATOR	STATEMENT
	1. VARIABLE EASE TO USE
EA1	Ease of website access
EA2	Ease of use of the website
EA3	ease of understanding of website usage
EA4	ease of understanding the menus on the website
EA5	clarity of the menus on the website
EA6	clarity of the steps to use the website
EA7	the appropriateness of the actions for using the website
	2. VARIABLE TRUST
TR1	Security of tax payments through the website
TR2	Reliability of tax payments through the website
TR3	Confidentiality of taxpayer data
TR4	Privacy of tax payment data
TR5	Website security from viruses/internet crime
	3. VARIABLE AWARENESS
AW1	Awareness of the use of internet networks for e-Samsat East Java
AW2	The accuracy of the information on the number of tax costs listed on the website
AW3	Smooth website to get paid codes

AW4	smooth payment of taxes
	<i>4. VARIABLE INTENTION TO USE</i>
IU1	Knowledge of the usefulness of e-Samsat East Java
IU2	clarity of tax payment procedures
IU3	transparency of the STNK validation process
IU4	ease in validating STNK
IU5	speed in managing STNK registration

E-Samsat-JDS

ORIGINALITY REPORT

13%

SIMILARITY INDEX

9%

INTERNET SOURCES

10%

PUBLICATIONS

11%

STUDENT PAPERS

PRIMARY SOURCES

1	Submitted to Universiti Teknologi Malaysia Student Paper	1%
2	annals-csis.org Internet Source	1%
3	ccsenet.org Internet Source	1%
4	Submitted to Sriwijaya University Student Paper	1%
5	www.um.edu.mt Internet Source	1%
6	www.scribd.com Internet Source	1%
7	appswl.elsevier.es Internet Source	1%
8	Andreas, , and Enni Savitri. "The Effect of Tax Socialization, Tax Knowledge, Expediency of Tax ID Number and Service Quality on Taxpayers Compliance with Taxpayers	1%

Awareness as Mediating Variables", Procedia - Social and Behavioral Sciences, 2015.

Publication

9	Transforming Government: People, Process and Policy, Volume 7, Issue 2 (2013-05-27)	<1%
Publication		
10	Submitted to University of Greenwich	<1%
Student Paper		
11	www.ccsenet.org	<1%
Internet Source		
12	Submitted to University of Leicester	<1%
Student Paper		
13	journal.umy.ac.id	<1%
Internet Source		
14	Flávio Perazzo Barbosa Mota, Carlo Gabriel Porto Bellini, Juliana Moraes da Silva Souza, Terezinha de Jesus Nogueira Oliveira. "The influence of civic mindedness, trustworthiness, usefulness, and ease of use on the use of government websites", Revista de Administração, 2016	<1%
Publication		
15	Isaac Kofi Mensah. "Factors Influencing the Intention of University Students to Adopt and Use E-Government Services: An Empirical Evidence in China", SAGE Open, 2019	<1%

16

Submitted to National Economics University

Student Paper

<1 %

17

Submitted to Victoria University

Student Paper

<1 %

18

Katarina Repkova Stofkova, Jana Stofkova.
"Use of Open Data in the Development of the
Digital Economy in the Knowledge Society in the
Era of Globalization", SHS Web of Conferences,
2020

Publication

<1 %

19

docobook.com

Internet Source

<1 %

20

Submitted to Multimedia University

Student Paper

<1 %

21

Submitted to University of Technology, Sydney

Student Paper

<1 %

22

Submitted to TEI Kavala

Student Paper

<1 %

23

espace.library.uq.edu.au

Internet Source

<1 %

24

pubs.sciepub.com

Internet Source

<1 %

25

Submitted to Universiti Sains Malaysia

Student Paper

<1 %

26

www.tandfonline.com

Internet Source

<1%

27

Angelina Pramana Thenata, Suyoto Suyoto, Albertus Joko Santoso. "Exploring of The Employee Information Management System using HOT-Fit and UTAUT2 Model", Advances in Science, Technology and Engineering Systems Journal, 2019

Publication

<1%

28

Bojuwon Mustapha, Siti Normala Bt. Sheikh Obid. "Tax Service Quality: The Mediating Effect of Perceived Ease of Use of the Online Tax System", Procedia - Social and Behavioral Sciences, 2015

Publication

<1%

Exclude quotes On

Exclude matches < 15 words

Exclude bibliography On