



The Influence of E-Tax User Satisfaction on Perception of Service Tax Climate and Overall Satisfaction

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Abstract

Purpose: The purpose of our study is to explain that satisfaction in some features of e-tax system can increase the perception of service tax climate toward tax institution. In the era of modern technology, taxpayers assess tax institution services through the e-tax system, rather than face-to-face services. The e-tax system represents Director General of Taxes (DGT) services to taxpayers in the digital era.

Design/methodology/approach: The method of data collection uses a survey in 2019 with a total sample of 94 taxpayers from the cities of Surabaya, Jakarta, Denpasar, and Semarang who have used the e-tax system at least three times. The analysis technique used SEM with WarpPLS software. The results showed that e-tax system satisfaction related to privacy-security and convenience of life affected the perception of service tax climate.

Findings: We found that the system's security risk was the most important indicator of privacy-security, according to the taxpayers. We also found that indicator of "can be used anytime and anywhere" was significant to the taxpayers, especially to the respondent of Millennials and X generation in our study. We also found that privacy-security, job productivity, and convenience of life affect overall e-tax satisfaction.

Practical implications: The research offers insights to the tax institution who should focus to enhance more rapid response in e-tax system so that the problems of taxpayers could be resolved effectively and efficiently.

Originality/value: This is the first study that examines the influence of e-tax satisfaction, in terms of privacy-security, job productivity, and convenience of life, to the perception of service tax climate toward the tax institution.