

Abstract

This study aims to provide empirical evidence and analyze the impact of the perceived usefulness, perceived ease of use, perceived security, perceived credibility, perceived service and information quality toward use of e-filing, and impact of the use of e-filing toward tax compliance. The research pupulation is the users Taxpayers e-filing in the KPP Pratama Pamekasan. The samples were taken using incidental sampling method.

The analysis technique used on this study is Partial Least Square (PLS) using SmartPLS version 3.0. The results showed that perceived ease of use, perceived security, perceived credibility, and perceived service and information quality proved to affect use of e-filing. This research also showed that use of e-filing proved to affect tax compliance. Furthermore, The results showed that perceived usefulness is not shown to affect use of e-filing.

Keywords: *perceived usefulness, perceived ease of use, perceived security, perceived credibility, perceived service and information quality, use of e-filing, tax compliance*

Abstrak

Penelitian ini bertujuan untuk menyediakan bukti empiris dan menganalisis dampak persepsi kegunaan, persepsi kemudahan, persepsi keamanan, persepsi kredibilitas, persepsi kualitas layanan dan informasi terhadap penggunaan *e-filing*, serta dampak penggunaan *e-filing* terhadap kepatuhan pajak.. Populasi dalam penelitian ini adalah wajib pajak orang pribadi yang menggunakan *e-filing* pada KPP Pratama Pamekasan, sedangkan pengambilan sampel menggunakan metode *incidental sampling*.

Teknik analisis yang digunakan dalam penelitian ini adalah *Partial Least Square (PLS)* menggunakan program SmartPLS 3.0. Hasil penelitian menunjukkan bahwa persepsi kemudahan, persepsi keamanan, persepsi kredibilitas, serta persepsi kualitas layanan dan informasi berpengaruh terhadap penggunaan *e-filing*. Penelitian ini juga menunjukkan bahwa penggunaan *e-filing* berpengaruh terhadap kepatuhan pajak. Selain itu, hasil penelitian menunjukkan bahwa persepsi kegunaan tidak berpengaruh terhadap penggunaan *e-filing*.

Kata Kunci: persepsi kegunaan, persepsi kemudahan, persepsi keamanan, persepsi kredibilitas, persepsi kualitas layanan dan informasi, penggunaan *e-filing*, kepatuhan pajak