Investigating e-Filing Service Adoption in Indonesia: The Mediating Role of Trust in E-government Service

***Abstract*—In Indonesia, e-government services adoption has been delayed due to poor user acceptance and failure to meet community and government expectations. Existing research has investigated the critical successful factors of e-Filing service using TAM. It makes the existing research need to be more extensive in determining other factors. Bridging the research gap, this study considers the trust in e-government service to determine what factors led to the individual user acceptance of e-Filing service in Indonesia. The quantitative research method was applied. The existing research was adopted to develop the research questionnaire. The online survey link is used to distribute questionnaires to individual taxpayers in Indonesia. SmartPLS software is used to analyze 297 individual taxpayer respondents. The study found that perceived usefulness and trust in e-government services significantly affect actual use, whereas perceived ease of use does not. The research proves that trust in e-government services plays an essential mediating role in perceived usefulness and perceived ease of use in adopting e-government services. Trust in e-government services is a crucial factor that explains the causal relationship between perceived usefulness and perceived ease of use to the actual use of e-government. Finally, our recommendations consider trust in e-government services into TAM to investigate empirical factors in another context. Future research can also consider other factors in the proposed model for a more in-depth analysis.**

Keywords— Critical Success Factors, e-Filing Service, E-government Service, Trust in E-government, Technology Acceptance Model

I. INTRODUCTION

The increased usage of ICTs has resulted in several sectors, including those in the government sector [1]. Administrative and bureaucratic reforms, reorganizing the regulations for implementing the e-government service system, have an impact on improving the quality of e-government implementation in Indonesia. Most developing countries need help implementing e-government as a national strategy to improve governance effectiveness [2]. Muttaqin & Susanto [3] argue that the difficulties in the implementation could be better user acceptability and non-optimal usage of e-government, both by the community and the government itself. It pushes the low citizen interest in adopting digital services [4]. The limited research on e-government failures in developing countries contributes to restricted knowledge about government failures [2]. One of the failures of e-government services occurred in Indonesia. Service problems in Indonesia are related to complicated, lengthy, and costly processes, creating a negative image of the government [5].

The adoption of e-Filing service in Indonesia is the subject of this research. An e-Filing service, often known as an electronic tax reporting system [6], is a tax service that uses ICTs to make the online tax reporting procedure easier [7]. The introduction of this e-Filing service has many advantages, including speeding up and simplifying the tax reporting process, providing a secure system, boosting tax administration efficiency and transparency, and expediting the delivery of tax reports to the tax office [6]. Unfortunately, taxpayers in Indonesia still need to make the most use of e-Filing service when filing taxes [8]. Nonetheless, there has been much existing research that investigated the antecedent factors influencing e-Filing service adoption. Existing research has been limited in describing what factors are responsible for Indonesia's effective deployment of e-Filing service [6]–[12]. For example, existing research has used a quantitative approach to determine the acceptability of e-Filing service [6]–[8], [10], [11]. Nastiti et al. [11] investigated the antecedent factors influencing the acceptance of e-Filing service. Integrating two theoretical models, TAM and TPB, has been offered in the proposed model. Upa & Soeindra [6] has researched investigating antecedent factors influencing the different perception of individual taxpayers before and after attending e-Filing service training. They modified TAM as a proposed model, adding risk and service features into TAM. Sijabat [7] investigated the use of e-Filing service in Indonesia. TAM was modified to include perceived risk and gender (moderating factors) in the proposed model. The results show that perceived risk significantly mediates the influence of perceived usefulness, and gender dramatically moderates the effect of perceived usefulness. Existing research has also used a qualitative approach to understand why citizens use e-Filing service [9], [12]. Qualitative research has been offered by Septiandika et al. [12]. The results show that e-Filing service is easy to use and provides benefits to citizens in carrying out tax service transactions. Qualitative content analysis was conducted by Wicaksono et al. [9]. The results show that taxpayers consider several essential factors, system quality, information quality, and service quality, in tax service transactions.

Although existing literature has utilized the TAM model to analyze e-Filing service user acceptability in Indonesia, the existing research has yet to consider trust in e-government services. As a result, earlier research concentrating on the simplicity of using e-Filing service had a research gap. To address the research gap, this study offered another proposed model, integrating trust in e-government service into the TAM model to determine what factors led to the individual user acceptance of e-Filing service in Indonesia. Trust in e-Government services is crucial to encourage users to use e-Government services. Further research needs to be carried out by considering the perspective of user trust in predicting and exploring the success of e-government adoption. Finally, our proposed model differs from existing research. An empirical

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investigation is needed to reveal findings that show the causal relationship of trust in e-government services in the TAM model. In addition, this study is the first empirical study to investigate trust in e-government services in digital tax services contexts.

Existing research has primarily relied on a maturity assessment methodology established solely to examine the technological factor rather than a community-focused evaluation. The ideal e-government maturity evaluation would include both methods, namely the government's and citizens' capacities. As a result, assessing the maturity of community-focused e-government deployment is required [13]. This study is unlike other studies because an assessment methodology that covers characteristics of technology usage and community values is used in this study. This model was chosen since this research aimed to determine what elements contributed to the effective implementation of an e-government website in Indonesia. This study presents an evaluation technique based on integrating trust in e-government dimension variables to the TAM to quantify the aspects that contribute to the effective deployment of e-government. This evaluation model is supposed to aid in improving the system's success in government agencies.

II. LITERATURE REVIEW

A. *Technology Acceptance Model*

TAM is helpful as a theory or model for understanding how information technology adoption happens [14]. This model is based on adopting TRA, which describes a person's desire to utilize information technology. In comparison, the TRA explores how one's ideas and intentions affect one's behavior. The TAM framework considers two particular aspects that might explain and forecast whether or not people will accept a new technology: the amount to which the advantages of the technology assist the user's job and the perceived ease of the latest technology [14].

The TAM model may assess the causal link between a new technological system's appearance to users affected by its utility and ease of use [15], [16]. These two variables are users' emotional beliefs, which strongly determine users' attitudes toward technology usage. The two construction variables have a role in the user's subjective appraisal of the level of the advantages supplied by technology [16]. Perceived usefulness (PU) is defined as “the degree to which a person believes that using a particular system would enhance his or her job performance” [14]. Users who believe in the benefits of new technology in boosting performance have a high level of PU [14]. Perceived ease of use (PEOU) in new technologies has attracted much attention [14]. The term "perceived ease of use" refers to the user's assessment of the technology's level of convenience. Meanwhile, [14] defines PEOU as "the degree to which a person believes that using a particular system would be free of effort”, both the ease of use and the use of ICTs are connected. Perception of the technology operation's simplicity and the new technology's perceived usefulness is crucial to acceptance of the latest technology [14]. Because e-Filing service is easy to use is a significant predictor of taxpayers utilizing e-Filing service in executing tax transactions, they are also impacted by perceived ease of use [7].

B. *Hypotheses Development*

Furthermore, the idea of trust is described as the degree of confidence in the ability of technology to assist in completing tasks with the best possible results. In specific terms, the concept of trust in e-government is defined as a complex concept that has been interpreted in a variety of ways by previous researchers, including perception [17], trust [18], willingness [19]. trust in e-government (TeGov) refers to a person's willingness or belief in government digital services [3]. PU of e-Filing service influences their adoption since they can boost user productivity, as seen by rising individual incentives to utilize e-Filing service [7]. At the same time, the actual use of e-Filing service is predicated on taxpayers' willingness to use digital services to execute tax transactions. As a result, PU is a powerful predictor of trust in e-government services. The TAM construction, PU, and PEOU are technical factors that affect individual beliefs. The increased simplicity with which e-Filing service may be used impacts their uptake and taxpayers' confidence. Existing literature was studied the relationship between PU and actual use [7], [10], [20]–[23] while some literature also was studied the relationship between PEOU and actual use [10], [20]–[22]. PU and PEOU are the independent variable that strongly affects trust in e-government [24]–[26]. Based on the paired sample T-test findings, another experimental study demonstrated variances in individual taxpayers' perceptions of PU on interest in reusing e-Filing service [6].

Trust in e-government services (TeGov) is crucial in adopting e-government or web-based government services. Existing research also has agreed that TeGov has a positive relationship with the AU [3], [19], [26], [27]. This research focuses on adding the TeGov variable to the TAM Model described in the introduction section. For example, another study was conducted in Indonesia to examine the association between trust in e-government services and interest in using e-government websites [3]. A study showed that trust in e-government significantly influences the intention to continue use [27]. The study's results [19] reported a significant relationship between trust in electronic tax returns and future intention to use electronic tax returns in Poland. Another study Aljazzaf [26] also shows trust in e-government has a powerful influence on the use of e-government. Based on the description, the research hypothesis is proposed:

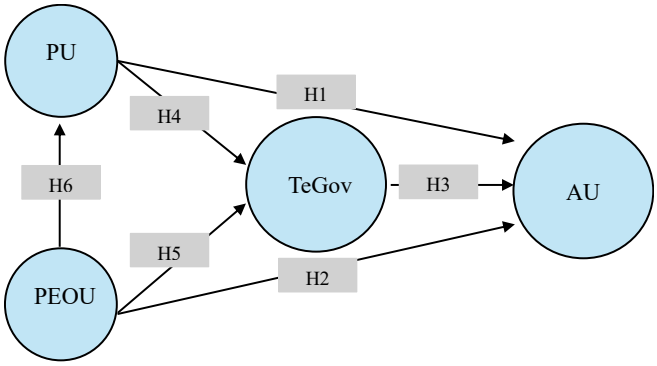

Fig. 1. The Purposed Model.

H1: A substantial relationship exists between perceived usefulness and actual use of e-government services.
H2: A substantial relationship exists between perceived ease of use and actual use of e-government services.

H3: There is a substantial relationship between trust in e-government services and the actual use of e-government services.
H4: A substantial relationship exists between perceived usefulness and trust in e-government services.
H5: A substantial relationship exists between perceived ease of use and actual use of e-government services.
H6: A substantial relationship exists between perceived ease of use and perceived usefulness.

III. METHOD

The quantitative technique is applied, including data collection methods using online surveys. The quantitative approach is the most suitable because it uses numerical data, making it easier to analyze the proposed model [28]. The quantitative approach with surveys is the prevalent method for collecting data in technology adoption. Google, Inc. forms a facility for collecting primary data through surveys or online questionnaires, while secondary data uses data sources from journal articles, official papers from respectable organizations, and books. The online questionnaire comprises questions developed based on elements from the study variables to collect information from the target respondents. The first section includes the study goals and questions with criterion validity to filter possible respondents according to the needed respondent criteria. The first question in the questionnaire confirms the content validity of the criteria: "*What is the name of the ID number on the online e-Filing service*?" Individual taxpayers who use e-Filing service must obtain an "Electronic Filing Identification Number (EFIN)" issued by the tax authorities. The second question is, "*What are your requirements for online e-Filing service*?" "Annual SPT Reporting for Individual Taxpayers" and "Annual SPT Reporting for Corporate Taxpayers" filter respondents' responses. Finally, we pose the final question: "*When is the deadline for filing the yearly SPT using the online e-Filing service*?" The next section comprises standard demographic questions such as age, current employment, gender, and degree of schooling. Demographic means that the target respondents are individual taxpayers using electronic tax reports. The last section contains sixteen questions for data from the online survey distribution link. The details can be seen in **Table 1**. The scale rates all question items from one to five, from disagree to agree strongly.

The online survey link was disseminated from May 1st, 2022, until August 31st, 2022. April has been chosen as the deadline for submitting tax returns because the questionnaire link was distributed during this period [7]. The rule of the r-square method for determining the minimum number of samples for PLS-SEM testing is that the significance level is one percent for constructing the hypothesis of six, and the recommended sample size is 217. Another study recommends a sample size ranging from 160 to 300, valid and adequate for multivariate analysis (such as CB-SEM and PLS-SEM) [29]. Furthermore, past investigations employed between 109 and 318 samples [6]–[9]. To achieve the research objectives, 297 samples were used in this study. It means the sample size has a statistical power of 90% [30]. Convenience sampling and purposive sampling were utilized. The convenience sample technique was used since respondents filled out the questionnaire based on their intention to participate. Purposive sampling was used since the respondent who gave the data had to fulfil the respondent's requirements. PLS-SEM was used to analyze the outer and the inner research model utilizing linear. The researcher chose the PLS-SEM method because it is an alternative to the CB-SEM method [31]. We used SmartPLS software to analyze the constructs' validity and test the hypotheses. In Partial Least Square-SEM modelling, the factor loadings, AVE, CR, and CA are calculated using SmartPLS software to quantify convergent validity and reliability.

IV. RESULTS AND DISCUSSION

A. Measurement Model

After running data processing using the PLS-SEM algorithm, Assess the measurement model by calculating the value of reliability and validity. Reliability is measured using the CA and CR values, while convergent validity is calculated using the loading factor and AVE. Table **2** shows the outcomes of the measuring model. The factor loadings on each item examined were between 0.721 and 0.944 points higher than the suggested minimum of 0.70 [32]. Each latent variable's AVE value is 0.641 to 0.860, higher than the suggested minimum of 0.5 [33]. The CA value in each latent variable is likewise over the 0.70 criterion. Therefore, the CR value records a number that fulfills the suggested statistic 0.70 [34].

TABLE II. HYPOTHESES TESTING RESULTS

Construct	Code	Loading (> 0.7)	AVE (>0.5)	CR (0>0.7)	CA (>0.7)
PU	PU1	0.734	0.671	0.911	0.877
	PU2	0.808			
	PU3	0.804			
	PU4	0.835			
	PU5	0.813			
PEOU	PEOU1	0.919	0.860	0.961	0.946
	PEOU2	0.933			
	PEOU3	0.944			
	PEOU4	0.913			
AU	AU1	0.904	0.790	0.919	0.867
	AU2	0.896			
	AU3	0.866			
TeGov	TeGov11	0.811	0.745	0.921	0.885
	TeGov2	0.863			
	TeGov3	0.918			
	TeGov4	0.858			

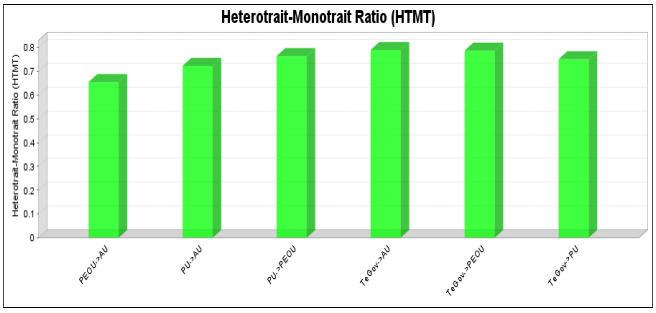

Fig. 2. The Results of Heterotrait-Monotrait Ratio (HTMT) Test.

Discriminant validity was assessed in the second step. The discriminant validity assessment tests the differences in correlation values between variables in the proposed measurement model [27]. The process of testing discriminant validity by comparing the correlation value between constructs with the square root value of each extracted average variant. The discriminant validity findings are shown in **Figure 2**. The square root of each extracted mean variance is the basis for evaluating discriminant validity, which must be greater than the correlation between variables. **Figure 2** shows the square root of the extracted average variance and the intercorrelation between components of more than 0.70, indicating that the requirement of discriminative validity has been met [35]

B. Structural Model

The proposed model calculates validity and path coefficients using bootstrap t-statistics. The results of the path coefficient on the structural model are displayed in **Table III**.

TABLE III. HYPOTHESES TESTING RESULTS

Hypotheses	*β*	f^2	*p*	*Supported*
H1: PU → AU	0287	0.081	0.000*	Yes
H2: PEOU → AU	0.065	0.004	0.455	No
H3: TeGov → AU	0.455	0.192	0.000*	Yes
H4: PU → TeGov	0.314	0.117	0.000*	Yes
H5: PEOU → TeGov	0.500	0.297	0.000*	Yes
H6: PEOU → PU	0.699	0.955	0.000*	Yes

*standardized beta values used p< 0.001

The structural model on the AU variable is 0.536 or 53.6% of the variation in the use of e-Filing service. It means that the three independent variables PU, PEOU, and TeGov are jointly significant in explaining the overall use of e-Filing service. The path coefficient calculations for PU (β= 0.287, f^2= 0.081, *p*= 0.000) and TeGov (β= 0.455, f^2= 0.192, *p*=0.000) were significant in explaining AU, while PEOU (β= 0.065, f^2= 0.004, *p*= 0.455) does not. This path coefficient calculation results support the hypothesis (H1 and H3) and reject H2. The structural model calculation is 0.569, or 56.9% of the overall TeGov variation. It also means that the independent variables of PU and PEOU significantly explain the overall confidence. The calculation of the path coefficient of PU (β= 0.314, f^2= 0.117, *p*= 0.000) and PEOU (β= 0.500, f^2= 0.297, *p*= 0.000) were significant in explaining TeGov. This path coefficient calculation results support the hypothesis (H4 and H5). PEOU (β= 0.699, f^2= 0.955, *p*= 0.000) explained PU significantly. The results of this path coefficient calculation support the hypothesis (H6).

C. Discussion

This study aimed to determine what factors led to the successful user acceptance of e-government services in Indonesia, especially e-Filing service for individual taxpayers. Overall, the study model was developed by integrating trust in e-government services into the technology acceptance model. The investigation results indicated that all hypotheses were well validated. However, just one was turned down. The findings indicate that perceived usefulness are good predictors of e-government services' actual use. Perceived usefulness refers to technology's ability to facilitate users' work, encouraging users to adopt digital services. E-Filing service as a digital service provides great benefits while interacting with the government. Users expect digital services to increase the effectiveness of processing time and cost efficiency in completing their tasks. This study shows that the e-Filing service is a government effort to provide efficient and effective public services in increasing the benefits of services. The findings corroborate previous findings by demonstrating that perceived usefulness significantly influences actual use [7], [10], [20]–[23]. For example, Sijabat [7] proves that perceived benefits greatly influence the intention to use e-Filing service (t-values= 5.017; p-values= 0.000; β= 0.432). Kamal et al. [20] also proved that perceived usefulness strongly affects the intention to use (t-values= 4.428; β= 0.313). Existing literature proves that using technology in providing services offers many benefits, efficiency, effectiveness, and convenience of service, which can attract the adoption of it [7]. In this context, individual taxpayers consider the benefits obtained from the effort expended. Individual taxpayers do not use e-Filing service if the benefits obtained from e-Filing service are considered smaller than the effort expended. However, this mechanism will differ if the benefits obtained exceed the effort expended. Individual taxpayers will use e-Filing service.

Perceived easy to use refers to technology that is easy to operate. Users also tend to behave in search of something to complete their tasks with the least effort to save time. The insignificant effect of perceived ease to use on the actual use contradicts the existing research [10], [20]–[22], but is in line with the findings of [7]. Existing literature proves that e-Filing service does not offer convenience in digital transactions [7]. His results prove that perceived easy to use does not influence intention to use e-Filing service (t-values= 0.331; p-values= 0.740; β= 0.023). The relationship between perceived ease of use and actual use depends on the context and type of service. Although the theoretical model of TAM explains that perceived ease of use is a crucial factor influencing actual use, unfortunately, ease of use is not the only factor determining intention to use. In this context, it may happen because e-Filing service requires individual taxpayers to answer all questions when carrying out digital tax transactions. E-Filing service has the same characteristics as tax services at the tax office. In addition, perceived ease of use substantially affects perceived usefulness (H6). This result is in line with existing literature [10], [20]–[22], but it contradicts the existing literature (such as Sagnier et al., [36] proven that perceived easy-to-use has a weak effect on perceived usefulness (t-values= 0.97; β= 0.16). It shows that technology in public services does not have to be easy to use to increase the benefits of digital public services. On the other hand, Alkraiji [15] proved that perceived ease of use substantially affects perceived usefulness (p-values= 0.000; β= 0.652). [16] also proved that perceived easy to use has a strong effect on perceived usefulness (p≥ 0.01; β= 0.493). The underlying assumption is that operating a digital service system requiring less effort provides more significant benefits. It is because the critical aspects of TAM illustrate the variables taken into account by the second user of a new

technological system, which is impacted by utilizing the system to improve its performance and is simple to use [15], [16].

This finding also shows that trust in e-government service is a strong predictor for using digital services, which aligns with existing research [3], [19], [26], [27]. The study results show an F-square (f2) value of 0.192, meaning a substantial effect size between trust in e-government services and the actual use. As a results, this study supports the existing finding [27]. His results prove that trust in e-government services is the main prerequisite influencing actual use (p-values= 0.000; β= 0.504). Trust in e-government services is a subjective assessment of services that encourages a sense of trust and comfort in digital transaction services. More specifically, trust in the e-government service factor can build a positive view of users on digital service transactions. Increased trust enables the growth of user behavioral intentions to use the digital service. As a result, this trust drives the process of adopting digital services. In this context, individual taxpayers consider trust in e-government services. Individual taxpayers will prioritize trust in e-government services when they face sensitive information and important tasks. Individual taxpayers will be careful when using e-Filing service when dealing with sensitive information that might be detrimental to them. Therefore, individual taxpayers consider using e-Filing service if they are considered safe.

Furthermore, perceived usefulness and perceived ease of use significantly affect trust in e-government services. The findings strengthen the existing research that perceived usefulness and ease of use are technical factors affecting trust in e-government services [24]–[26]. Khan et al. [24] argue that systems created to provide electronic public services, which are easy to learn and operate, can create public confidence in using the system. The research results showed that f-square (f2) 0.117 indicates a significant effect size between perceived usefulness and trust in e-government services. The author argues that electronic services that provide many benefits make users believe in electronic services. As a result, perceived usefulness is a measure of one's belief in the usefulness of using digital services [37]. It aligns with research results, which describe the perceived benefits of digital service as having an effect size that aligns with the level of user trust in e-government. The findings also show that perceived ease of use strongly affects trust in e-government services. The research results showed that f-square (f2) 0.297 indicates a strong relationship between perceived ease of use and trust in e-government service. Benitez et al. [38] argue that the f-square strength is divided into weak, moderate, and vigorous. The effect size is the basis for seeing the magnitude of the effect that does not depend on the sample size used. The author believes that electronic services that are easy to use are a factor that makes users trust electronic services. Therefore, perceived convenience measures a person's confidence in digital services. These factors, perceived usefulness and ease of use, shape trust in e-government services. In this context, the benefit and ease of use is the ability of an excellent system to provide a good service. Individual taxpayers choose services that provide benefits and convenience in the transaction process. Combining these two factors can provide a positive experience in using e-Filing service. Ultimately, this can increase trust in e-government services. Therefore, building and maintaining trust in e-government services is essential in realizing digital services' success. The actual use of e-Filing service is a user's belief that online services can provide more benefits and make his work easier.

D. Limitations

The limitations of the research were identified. First, although the study results show a rejected hypothesis, the other five hypotheses are accepted. The results show that the proposed model has a good value of reliability and validity. It means the proposed model was successfully validated. Future research can be adopted as the proposed model for future context investigations. Although modifying the TAM model was validated well, it has limited the investigation of the factors influencing individuals' behavioral intentions in adopting digital services. As a result, the proposed model is still limited in investigating the antecedents that influence the intention to use digital services. Our recommendation is to add other antecedent factors for further research investigation. The proposed model's differences contribute to building new knowledge from previous research findings. This research uses cross-sectional techniques in data collection. Cross-sectional techniques have weak predictive power in explaining causal relationships. It has the effect of not being able to provide any information about the causal relationship but instead simply seeing that the relationship exists for some reason. Future research could use longitudinal techniques. Finally, the research sample only uses groups of individual taxpayers. As a result, the study's results cannot generalize to the population of e-Filing service users. It is because the e-Filing service user population consists of two groups, organizational taxpayers and individual taxpayers. Therefore, the recommendation for future research is to use research samples from the two target groups for online tax services. It will provide much better insight into generalizing the findings to the user population.

V. CONCLUSION

This study explores the acceptance factors of individual taxpayers in Indonesia who use e-Filing service for tax reporting activities. The results show that the model is approved and well-validated. This study shows that trust in e-government services influences individual behavioral intentions to adopt digital services. Several policy recommendations are offered to improve the quality of tax reporting services. The tax office can evaluate the user interface design for digital e-Filing service. Evaluation activities help the tax office assess ease of use based on the visual design appearance of the e-Filing service system.

Improved visual design results in increased user experience during transactions. Evaluation activities on digital services are a strategic step to improve the performance of digital services in tax reporting transactions. Indirectly, evaluation activities on digital services can also increase users' positive views of digital services. A positive view of digital services is likely to increase user trust. User trust is one of the absolute criteria that must be fulfilled to show service and corporate performance [39]. Digital services in tax reporting are easy to use and must provide maximum benefits for the community. As a result, smartphone application-based digital tax reporting services can be considered. It is also an act of developing public

service innovations that enhance the community's positive image of the tax service. Smartphones facilitate user accessibility in conducting tax reporting transactions. The reason is that smartphones have advantages and ease of access anywhere and anytime.

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