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Evaluation of Tax Service Application User Satisfaction for Sustainable Service Digitization

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Abstract

E-TPT is an android-based application that is used in carrying out public services, especially in the field of taxation. The main service of this application is the online queue menu, but in its implementation the use of this application is still experiencing some problems so that follow-up is needed in overcoming the problem. The purpose of this study was to determine and explain the effect of perceived ease and usefulness on user satisfaction and behavioral interest in using the E-TPT Application. Therefore, research is carried out using quantitative methods and involves a number of theories to evaluate the use of applications, the theoretical models used include Theory Acceptance Model (TAM), Theory Reaction Action (TRA), accompanied by model development which includesPerceived usefulness, Perceived ease of use,Behavioral Intention to Use, and User Satisfaction. Perceived usefulness has a significant effect on user satisfaction, perceived usefulness has a significant but not significant effect on behavioral interest in using applications, and perceived usefulness has a significant effect on behavioral interest in using applications through user satisfaction. Furthermore, perceived ease of use has an insignificant but not significant effect on user satisfaction, perceived ease of use has a significant effect on behavioral interest in using applications, and perceived ease of use has an insignificant effect on behavioral interest in using applications through user satisfaction. User satisfaction has a significant effect on behavioral interest in using the application. Increasing user satisfaction and interest in using this application can be done by developing applications. In the application development process, you can consider the speed of the application in completing work, improve user performance and user convenience in application control as well as conduct research and planning related to the needs of taxpayers on the application.

Keywords
tax application; user satisfaction; behavioral intention to use; TRA; TAM

I. Introduction

Aspiring to be the main driving force in realizing Indonesia's inclusive economic growth, the Ministry of Finance of the Republic of Indonesia has designed a structure and system for coordinating activities that are able to have an impact on the external environment and are expected to create prosperity for Indonesia from an equitable economic perspective (Draft Ministry of Finance Indonesia, 2014). Through the commitment of the New Strategic Initiative for Bureaucratic Reform and Institutional Transformation (IS Baru RTBK) seeks to realize effective, efficient and accountable management of state finances through its mission

to achieve high levels of tax, customs and excise compliance with service excellence and fast law enforcement where tax enter in it.

Another mission is making institutional transformation by optimizing state revenues through living the values by making bureaucratic efficiency policies, establishing new cultural programs, academic integrity, management, and strengthening the quality of existing cultures so that new breakthroughs in the field of information technology emerge through the Ministry of Finance's initiatives, especially in the field of information technology. tax service matters. Mastery of information technology in the era of global competition is important considering that activities in information systems require an organization to make decisions, control operations, analyze problems, and create new products by relying on quality data management.

Answering this, KPP Pratama Malang Utara presents a new breakthrough by creating an android-based application called the E-TPT (Electronic-Integrated Service) APPLICATION. Provide services in the form of viewing and retrieving queue numbers, communicating with officers online, as well as providing information on requirements and submitting applications in real time. However, in its implementation there are several things that need to be improved, namely regarding the interest of application users, the total daily users are less than 10% and the occurrence of system errors when operated through the user's smartphone (Agusti and Hanifa, 2019).

The development of this research uses the theory of system user behavior to evaluate the E-TPT application, accompanied by a research development model that refers to the Technology Acceptance Model (TAM) (Davis, 1989). This research model is intended to analyze the effect ofPerceived Usefulness and Perceive Ease of Use on User Satisfaction, and Behavioral Interest in Using (Behavioral Intention to Use).

II. Review of Literatures

2.1 Usefulness Perception

The term benefit is defined as a person's form of trust related to decision making. Reinforced by the statement (Lailahd, 2013:46) regarding the perception of usefulness is the level of user confidence that using a system can improve user performance. The context of this research is defined as the benefit of the application of the E-TPT application which is based on a subjective view of the taxpayer, the benefit will be obtained when the taxpayer uses the system repeatedly in his belief in making decisions using e-billing or not assuming that the E-TPT application is useful then will use it again and vice versa.

2.2 Perception of Ease

Context of convenience refers to how easy it is for someone to understand something. Related to technology, the perception of convenience also leads to behavioral impacts, namely the higher a person's perception of the ease of usesystem, the higher the level of utilization of information technology (Igrbaria, et al, 2000:36).

This study describes the ease of use of the application of the E-TPT application, meaning that taxpayers believe that carrying out their tax obligations with the system makes it easier to understand and reduces effort both in terms of time and effort. Taxpayers can independently learn how to carry out their activities using the E-TPT Application.

2.3 User Satisfaction

Quoted through a statement (Jogiyanto, 2007 in Laksono, 2017) user satisfaction is feedback made by a user after using an information system. User attitude can be used as a subjective criterion of the extent to which the user likes the system that has been used, the information system is said to have failed due to the inability of an information system to meet user expectations. So that in planning the system, it must be able to predict the results from the beginning so that when entering the system development stage it can run smoothly. Can not be separated from there in order to determine the satisfaction of users of information systems can also be seen throughoutput generated by the online information system by viewing the reports generated from the beginning to the time of submission that are tailored to the needs for decision making.

Satisfaction According to (Fikri in Fadillah, A. et al. 2021) customer satisfaction is a measure of whether a product is good or bad in meeting customer expectations. Satisfaction becomes an expectation after a purchase and becomes the basis for fulfillment before reaching customer participation.

2.4. Behavioral Interest to Use

Intention is a desire to perform behavior, in Theory of Reasoned Action (TRA) explains that behavior is carried out because the individual has an interest or desire to do so. According to TRA, there are 2 basic determinants, namely related to personal factors and social influences. Personal factors are attitudes towards individual behavior that evaluate positive or negative beliefs or feelings from individuals when carrying out the desired behavior. Then the social influence that leads to subjective norms regarding one's view of social pressure from others in influencing the interest to do or not do the considered behavior (Ajzen and Fisbein, 1980).

The purpose of this study was to determine and explain the effect of perceived ease and usefulness on user satisfaction and behavioral interest in using the E-TPT Application. Based on the problems that occur, it is important to conduct further research that focuses on evaluating the application of the E-TPT application based on user interest in remodeling the tax service application to increase satisfaction in digitizing services. Previous studies have not been oriented towards remodeling the application of tax services so that it becomes a gap for further research.

The development of this research uses the theory of system user behavior to evaluate the E-TPT application, accompanied by a research development model that refers to the Technology Acceptance Model (TAM) (Davis, 1989). This research model is intended to analyze the effect ofPerceived Usefulness and Perceive Ease of Use on User Satisfaction, and Behavioral Interest in Using (Behavioral Intention to Use).

Based on the description above, the hypothesis in this study is as follows:

H1: Perception of usefulness affects user satisfaction for using the E-TPT Application
H2: Perception of usefulness affects behavioral interest in using the E-TPT Application
H3: Perception of convenience affects user satisfaction for using the E-TPT Application
H4: Perception of convenience affects behavioral interest in using the E-TPT Application
H5: User satisfaction has an effect on behavioral interest in using the E-TPT Application
H6: Perceived usefulness affects behavioral interest in using the E-TPT Application through User Satisfaction
H7: Perception of Ease of Use Affects Behavioral Interest in Using E-TPT Applications through User Satisfaction

III. Research Methods

This research uses a quantitative approach, conducted in 2020. The quantitative method is a process of finding knowledge that uses data in the form of numbers as a tool to find information about what we want to know (Darmawan, 2014:37). This study uses the explanatory method to test the proposed hypothesis. The explanatory research according to Sugiyono (2012) is research that explains the causal relationship between the variables that influence the hypothesis. Departing from the formulation of the problem and then explored in order to find answers through a questionnaire with the final result drawing conclusions.

This research was conducted at the North Malang Prata Tax Service Office which was chosen because it was in accordance with the purpose of evaluating the E-TPT Application system. In addition, this application is a new breakthrough that is applied to the tax service office.

The population in this study is taxpayers who are registered at the North Malang Pratama Tax Service Office. The sample is a small part of the population that is taken according to a certain procedure so that it can represent the population. Therefore, the sample in this study is taxpayers who carry out activities related to their tax obligations at the North Malang KPP and who have used the E-TPT application. Purposive sampling was used in the sampling of this study, the results obtained were 31 people who met the criteria, namely using the E-TPT application from 86 people surveyed.

Variables that are disclosed in the concept operationally and thoroughly are poured through an instrument in the form of a questionnaire. Referring to this study, there are independent variables, namely perceptions of usefulness (X1) and perceptions of convenience (X2), while the dependent variable refers to the behavioral interest (Y2) of taxpayers to use applications that can consciously explain and predict their behavior. Then the intervening variable leads to user satisfaction (Y2) who has used the service and compares the perceived results in accordance with their expectations.

The data obtained in this study were analyzed using the SPSS tool using path analysis. Path analysis is very useful to determine causal relationships, besides path analysis also aims to determine the direct or indirect relationship of several causal variables (exogenous) to effect variables (endogenous). According to Sanusi (2011:156), path analysis aims to explain the direct and indirect consequences of a set of independent variables with the dependent variable.

The step of developing the theoretical model in this research is done by scientifically exploring the variables and the relationship between variables through a literature review in order to obtain justification for the theoretical model developed. Based on the relationship between variables, theoretically a model is made in the form of a path diagram as follows:

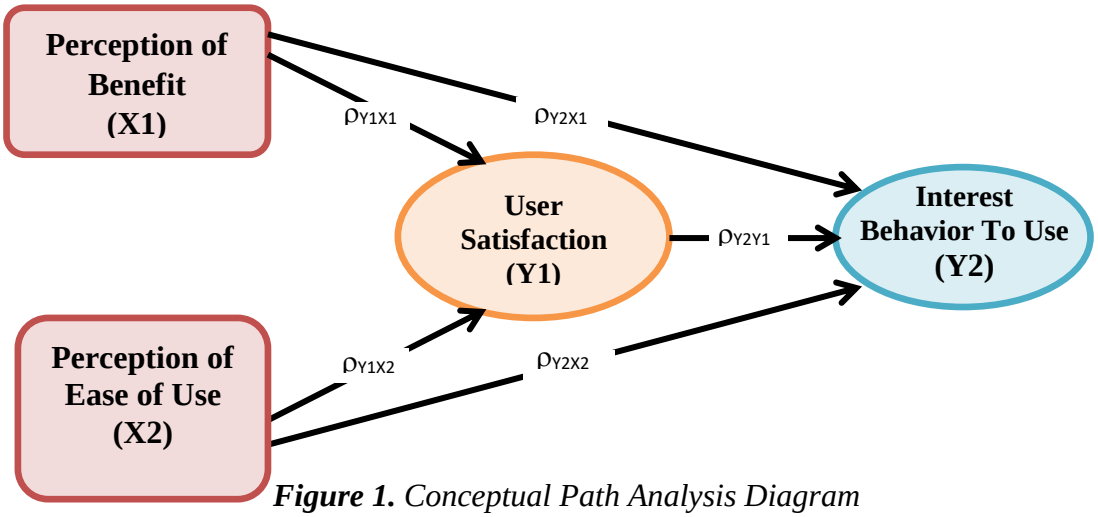

Figure 1. *Conceptual Path Analysis Diagram*

The path model that will be sought to explain the functional relationship of the perceived usefulness variable (X1), perceived ease of use (X2), and behavioral intention to use (Y2) both directly and through the user satisfaction variable (Y1) as an intermediary variable is as follows:

$$Y1 = \rho_{Y1X1}\, X1 + \rho_{Y1X2}\, X2 + e \quad \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots (1)$$

$$Y2 = \rho_{Y2X1}\, X1 + \rho_{Y2X2}\, X2 + \rho_{Y2Y1} Y1 + e \ldots\ldots\ldots (2)$$

Information:

X1 = Perception of Benefit
X2 = Perception of Ease of Use
Y1 = User Satisfaction
Y2 = Behavioral Interest To Use
e = Contribution of other variables (error)
ρ_{Y1X1} = Path coefficient of X_1 against Y1
ρ_{Y1X2} = Path coefficient of X_2 against Y1
ρ_{Y2Y1} = Path coefficient from Y1 to Y2 the truth.

Table 1. Research Instrument Validity Test

Variable	Items	R Count	R Table	Conclusion
Perception of Benefit (X1)	**X1.1**	0.842	0.344	Valid
	X1.2	0.915	0.344	Valid
	X1.3	0.944	0.344	Valid
	X1.4	0.919	0.344	Valid
	X1.5	0.947	0.344	Valid
	X1.6	0.939	0.344	Valid
Perception of Ease of Use (X2)	**X2.1**	0.903	0.344	Valid
	X2.2	0.899	0.344	Valid
	X2.3	0.826	0.344	Valid
	X2.4	0.900	0.344	Valid
	X2.5	0.926	0.344	Valid
	X2.6	0.839	0.344	Valid
User Satisfaction (Y1)	**Y1.1**	0.941	0.344	Valid
	Y1.2	0.951	0.344	Valid
	Y1.3	0.865	0.344	Valid
Behavioral Interest To Use (Y2)	**Y2.1**	0.965	0.344	Valid
	Y2.2	0.965	0.344	Valid
	Y2.3	0.966	0.344	Valid

Based on the table above, it can be seen that all of the question items has a calculated R value > R table (valid), meaning that all questions are declared valid or worthy to be used as measuring instruments for research instruments.

Table 2. Reliability Test

Variable	Reliability Index	Critical Value	Information
Perception of Benefit (X1)	0.974	0.600	Reliable
Perception of Ease of Use (X2)	0.952	0.600	Reliable
User Satisfaction (Y1)	0.907	0.600	Reliable
Behavioral Interest To Use (Y2)	0.964	0.600	Reliable

Based on the table above, it can be seen that kreliability coefficient for variable Perception of Benefit (X1)obtained 0.974; Then VariablePerception of Ease of Use (X2) of 0.952; User Satisfaction (Y1) is 0.907 and Behavioral Interest To Use (Y2) is 0.964, the value of the reliability coefficient is greater than the critical value (0.600), so that all research variables are declared reliable.

IV. Result and Discussion

Descriptive analysis in this study is as follows

4.1 An overview of the perceived usefulness (X1)

Table 3. Distribution of Respondents' Responses to the Variable Perceived Usefulness (X1)

No	Items on Perceived Usefulness (X1)		Alternative Answer					mean	Category
			SS	S	RR	TS	STS		
1	Using e-tpt can speed up my work	f	17	13	0	1	0	4.48	Very high
		%	54.8	41.9	0.0	3.2	0.0		
2	Using e-tpt can improve my performance	f	13	15	2	1	0	4.29	Very high
		%	41.9	48.4	6.5	3.2	0.0		
3	Using e-tpt can increase my productivity	f	13	17	0	1	0	4.35	Very high
		%	41.9	54.8	0.0	3.2	0.0		
4	The application of e-TPT can increase the effectiveness of my tax reporting	f	15	14	1	1	0	4.39	Very high
		%	48.4	45.2	3.2	3.2	0.0		
5	Using e-tpt makes my job easier	f	14	16	0	1	0	4.39	Very high
		%	45.2	51.6	0.0	3.2	0.0		
6	Using e-tpt is beneficial for my work	f	13	16	1	1	0	4.32	Very high
		%	41.9	51.6	3.2	3.2	0.0		
Accumulated Answers of Respondents								**4.37**	**Very high**

Based on the respondents' answers, it can be seen that the most dominant indicator is in question number one, with the highest average (Mean) of 4.48 (classified in the Very high category), namely the statement regarding "Using e-TPT can speed up my work." '. Where the majority of respondents as many as 17 people or 54.8% answered Strongly Agree. While the weakest indicator is in question number 2, with the lowest average (Mean) of 4.29 (classified in the Very high category), namely the statement about "Using e-TPT can improve my performance". Where the majority of respondents as many as 15 people or 48.4% answered Agree.

The results showed that the average accumulation (Mean) of all answers per item in the perceived usefulness variable (X1) was 4.37. So it can be concluded that in general the perceived usefulness variable (X1) is included in the very high category.

4.2 Overview of Perceived Ease of Use (X2)

Table 4. Distribution of Respondents' Responses to the Variable Perception of Ease of Use (X2)

No	Items on Perceived Ease of Use (X2)		Alternative Answer					mean	Category
			SS	S	RR	TS	STS		
1	E-TPT is very easy to learn	f	12	17	2	0	0	4.32	Very high
		%	38.7	54.8	6.5	0.0	0.0		
2	E-TPT can be controlled	f	11	15	5	0	0	4.19	Tall
		%	35.5	48.4	16.1	0.0	0.0		
3	My interactions with E-tpt are clear and easy to understand	f	10	18	3	0	0	4.23	Very high
		%	32.3	58.1	9.7	0.0	0.0		
4	E-TPT is very flexible	f	12	14	5	0	0	4.23	Very high
		%	38.7	45.2	16.1	0.0	0.0		
5	Using E-tpt is easy to become skilled/proficient	f	13	15	3	0	0	4.32	Very high
		%	41.9	48.4	9.7	0.0	0.0		
6	E-TPT is easy to use	f	14	14	3	0	0	4.35	Very high
		%	45.2	45.2	9.7	0.0	0.0		
Accumulated Answers of Respondents								**4.27**	**Very high**

Based on the respondents' answers, it can be seen that the most dominant indicator is in question number 6, with the highest average (Mean) of 4.35 (classified in the Very high category), namely the statement about "E-tpt is easy to use". Where the majority of respondents as many as 14 people or 45.2% answered Strongly Agree. While the weakest indicator is in question number 2, with the lowest average (Mean) of 4.19 (classified in the Very high category), namely the statement about "E-tpt can be controlled". Where the majority of respondents as many as 15 people or 48.4% answered Agree.

The results showed that the average accumulation (Mean) of all answers per item in the Perceived Ease of Use variable (X2) was 4.27. So it can be concluded that in general the Perceived Ease of Use variable (X2) is included in the very high category.

4.3 Overview of User Satisfaction (Y1)

Table 5. Distribution of Respondents' Responses to User Satisfaction Variables (Y1)

No	Items on User Satisfaction (Y1)		Alternative Answer					mean	Category
			SS	S	RR	TS	STS		
1	The e-tpt application meets user expectations	f	12	12	6	1	0	4.13	Tall
		%	38.7	38.7	19.4	3.2	0.0		
2	Fulfillment of expectations by using the e-TPT application	f	11	15	4	1	0	4.16	Tall
		%	35.5	48.4	12.9	3.2	0.0		
3	Using the e-TPT application is the right decision	f	12	15	4	0	0	4.26	Very high
		%	38.7	48.4	12.9	0.0	0.0		
Accumulated Answers of Respondents								**4.18**	**Tall**

Based on the respondents' answers, it can be seen that the most dominant indicator is in question number 3, with the highest average (Mean) of 4.26 (classified in the Very high category), namely the statement regarding "Using the e-TPT application is the right decision. ". Where the majority of respondents as many as 15 people or 48.4% answered Agree. While the weakest indicator is in question number 1, with the lowest average (Mean) of 4.13 (classified in the Very high category), namely the statement regarding "e-TPT applications meet user expectations". Where the majority of respondents as many as 12 people or 38.7% answered Strongly Agree.

The results showed that the average accumulation (Mean) of all answers per item in the User Satisfaction variable (Y1) was 4.18. So that it canconcluded that in general the variable User Satisfaction (Y1) is included in the High category.

4.4 Overview of User Satisfaction (Y1)

Table 6. Distribution of Respondents' Responses to Behavioral Interest Variables To Use (Y2)

No	Items on Behavioral Interest To Use (Y2)		Alternative Answer					mean	Category
			SS	S	RR	TS	STS		
1	I intend to use e-TPT in the next tax payment period.	f	14	16	1	0	0	4.42	Very high
		%	45.2	51.6	3.2	0.0	0.0		
2	I predict I will use e-tpt in the next tax payment period.	f	14	16	1	0	0	4.42	Very high
		%	45.2	51.6	3.2	0.0	0.0		
3	I plan to use e-tpt in the next tax payment period.	f	12	18	1	0	0	4.35	Very high
		%	38.7	58.1	3.2	0.0	0.0		
Accumulated Answers of Respondents								**4.40**	**Very high**

Based on the respondent's answers, it can be seen that the most dominant indicator is in question number 1, with the highest average (Mean) of 4.42 (classified in the Very high category), namely the statement regarding "I intend to use e-TPT in the following period. next tax payment". Where the majority of respondents as many as 16 people or 51.6% answered Agree. While the weakest indicator is in question number 3, with the lowest average (Mean) of 4.35 (classified in the Very high category), namely the statement regarding "I plan to use e-TPT in the next tax payment period". Where the majority of respondents as many as 18 people or 58.1% answered Agree.

The results showed that the average accumulation (Mean) of all answers per item in the Behavioral Interest To Use variable (Y2) was 4.4. So it can be concluded that in general the behavioral interest variable to use (Y2) is included in the very high category.

In accordance with the formulation of the problem, research objectives, hypotheses and the type of data collected, the analytical method used in this study is Path analysis which was previously tested for normality first.

4.5 Normality test

The normality test aims to test whether the residuals in the path model follow the normal distribution or not. A good path model is a model where the residuals follow a normal distribution. The method used in testing normality is the Kolmogorov-Smirnov test. The residual model is said to follow a normal distribution if the significance value of the Kolmogorov-Smirnov test is greater than used. The test results are presented as follows:

Table 7. Kolmogorov-Smirnov Normality Test Results

Variable	Significance	Alpha (5%)	Information
Residual Model 1	0.489	0.05	Normal
Residual Model 2	0.824	0.05	Normal

The assumption of normality based on the significance value of the Kolmogorov Smirnov test on model 1 is 0.489, model 2 is 0.824 and which is greater than (0.05), it can be concluded that the residual data in model 1 and model 2 are normally distributed (normality assumption is met).

From the results of the normality test for the data groups mentioned above, it can be seen that there is no violation of the assumptions of parametric testing, so the next path analysis can be carried out.

4.6 Linearity Test

The linearity test aims to test whether the form of the relationship between the independent variable and the dependent variable is linear or not. A good path model is a model where the relationship between the two variables is linear. The method used in testing linearity is the curve estimation test. The relationship between the two variables is said to be linear if the test significance value is smaller than the alpha (5%) used. The test results are presented below:

Table 8. Linearity Test Results

Variable Relationship Pattern			*P-Value Linearity*	Conclusion
var. Reason	-->	**var. Consequence**		
Perception of Benefit (X1)	-->	User Satisfaction (Y1)	0.000	Linear
Perception of Ease of Use (X2)	-->		0.000	Linear
Perception of Benefit (X1)	-->	Behavioral Interest To Use (Y2)	0.000	Linear
Perception of Ease of Use (X2)	-->		0.000	Linear
User Satisfaction (Y1)	-->		0.000	Linear

Based on the summary of the results of the linearity test, it can be seen whether the regression model is appropriate or not. The test results show that the significance value of the perceived usefulness variable (X1) on User Satisfaction (Y1) is 0.000 which means that the relationship pattern of the variable is stated to be linear, the significance value of the Perceived Ease of Use variable (X2) on User Satisfaction (Y1) is equal to 0.000 which means that the relationship pattern of the variable is stated to be linear, the significance value of the perceived usefulness variable (X1) on the behavioral interest to use (Y2) is 0.000 which means that the relationship pattern of the variable is stated to be linear, the significance value of the variable Perception of Ease of Use (X2).) to Behavioral Interest To Use (Y2) is equal to 0.

The path model above shows that equation (1) explains hypotheses H1 and H2, equation (2) explains hypotheses H3, H4 and H5. In detail, to find out how the results of the hypothesis test can be seen in detail as follows.

Table 9. Path Analysis Test Summary

Variable		Path Coefficient	Partial Hypothesis		Conclusion
Exogenous	Endogenous		t-value	p-value	
Perception of Benefit (X1)	User Satisfaction (Y1)	0.624	3,675	0.001	Significant Influence
Perception of Ease of Use (X2)		0.085	0.503	0.619	Influential, but not Significant
Perception of Benefit (X1)	Behavioral Interest To Use (Y2)	0.144	0.850	0.403	Influential, but not Significant
Perception of Ease of Use (X2)		0.413	2,951	0.006	Significant Influence
User Satisfaction (Y1)		0.404	2,605	0.015	Significant Influence

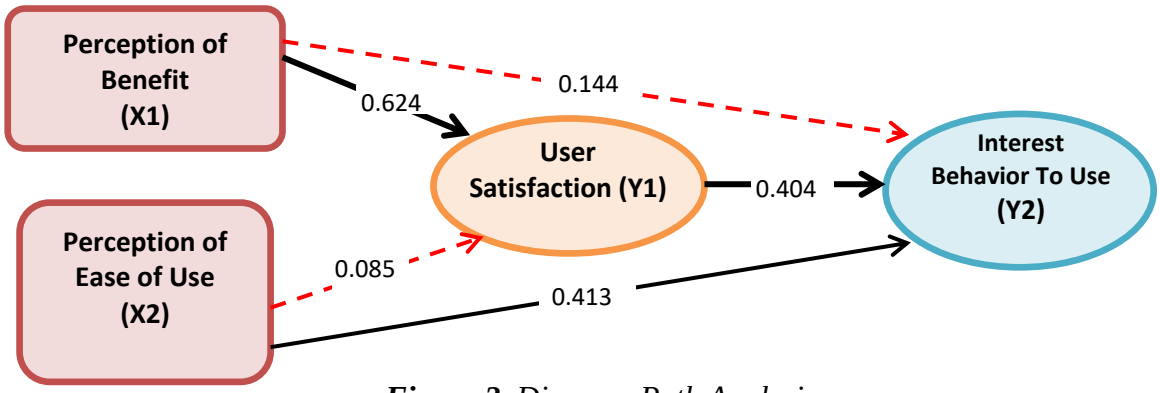

Figure 2. *Diagram Path Analysis*

Based on the table above, it can be seen that the estimation results and hypothesis testing on the perceived usefulness variable (X1) on User Satisfaction (Y1) where the path coefficient is 0.624 with a p-value of 0.001. Because the p-value is smaller than alpha (0.05), the statistical hypothesis states that Ho is rejected, meaning that perceived usefulness (X1) has a significant effect on user satisfaction (Y1).

Based on the table above, it can be seen the results of estimation and hypothesis testing on the Perceived Ease of Use variable (X2) on User Satisfaction (Y1) where it is known that the Path coefficient is 0.085 with a p-value of 0.619. Because the p-value is greater than alpha (0.05), the statistical hypothesis states that Ho is accepted, meaning that the Perception of Ease of Use (X2) is influential, but not significant on user satisfaction (Y1).

Based on the table above, it can be seen that the estimation results and hypothesis testing on the perceived usefulness variable (X1) on behavioral interest to use (Y2) where the path coefficient is 0.144 with a p-value of 0.403. Because the p-value is greater than alpha (0.05), the statistical hypothesis states that Ho is accepted, meaning that perceived usefulness (X1) is influential, but not significant on behavioral intention to use (Y2).

Based on the table above, it can be seen that the estimation results and hypothesis testing on the Perception of Ease of Use (X2) variable on Behavioral Interest To Use (Y2) where it is known that the Path coefficient is 0.413 with a p-value of 0.006 because the p-value is smaller than alpha (0.05), then the statistical hypothesis states that Ho is rejected, meaning that Perception of Ease of Use (X2) has a significant effect on behavioral intention to use (Y2).

Based on the table above, it can be seen that the estimation results and hypothesis testing on the User Satisfaction variable (Y1) on Behavioral Interest To Use (Y2) where it is known that the Path coefficient is 0.404 with a p-value of 0.015 because the p-value is

smaller than alpha (0 0.05), then the statistical hypothesis states that Ho is rejected, meaning that user satisfaction (Y1) has a significant effect on behavioral intention to use (Y2).

Furthermore, to find out how the indirect influence between Perceived Usefulness (X1) on Behavioral Interest To Use (Y2) through User Satisfaction (Y1) and the indirect influence between Perception of Ease of Use (X2) on Behavioral Intention to Use (Y2) through User Satisfaction (Y1), then the structure decomposition is carried out, namely multiplying the path coefficient of sub-structure 1 with sub-structure 2.

Table 10. Indirect Effects between Variables

Indirect Influence	Calculation	Results	t statistics	p-value	Information
Perception of Benefit (X1) on Behavioral Intention to Use (Y2) through User Satisfaction (Y1)	0.624 x 0.404	0.252	2.125	0.034	Significant
Perception of Ease of Use (X2) on Behavioral Intention to Use (Y2) through User Satisfaction (Y1)	0.085 x 0.404	0.034	0.494	0.621	Influential, but not Significant

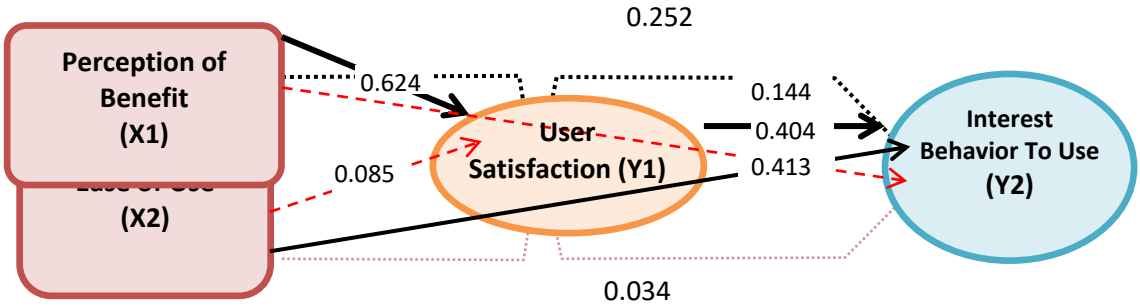

Figure 3. *Path Diagram (OverAll)*

The results of this study are known to have an indirect effect between variables as follows.

- The effect of perceived usefulness (X1) on behavioral intention to use (Y2) through user satisfaction (Y1) is 0.252 with a p-value of 0.034 (significant effect).
- The effect of Perceived Ease of Use (X2) on Behavioral Intention to Use (Y2) through User Satisfaction (Y1) is 0.034 with a p-value of 0.494 (influential, but not significant).

Perception of usefulness that has a significant effect on user satisfactionshows that the fulfillment of taxpayer expectations in using the e-TPT application and believes that it is the right decision in line with Zaied's (2012) research. Taxpayers feel that the e-TPT application is able to accelerate performance, productivity, be more effective in tax reporting, be useful for work and facilitate performance. When viewed from the results of the frequency distribution, it can be seen that the most in line with the expectations of taxpayers is to accelerate performance. The condition of the development of the digital world and the dense activity of taxpayers makes taxpayers expect applications used in services to shorten working time.

Based on the test results which show the perception of ease of use has an effect but not significant on user satisfaction, it is not in line with Zaied's (2012) research because taxpayers use the application on a mandatory basis so that it is easy for taxpayers or not to determine their satisfaction. They use it because there is no other option that is more in line with their expectations. However, from the results of the frequency distribution, it can be seen that the expectations of taxpayers are met because the application is easy to use, easy to learn, and easy to master.

The test results show that perceived usefulness has an effect but is not significant on behavioral interest, this result is not in line with research by Agusti and Ramadhan (2019) and Andrian (2014). This means that to obtain tax services from the North Malang KPP office, the application is the only one so that taxpayers have no choice of other applications. Related to the application is useful or not, is not an option for taxpayers. So that interest in using the application for services to obtain tax services for the next period is not an option because there is no substitution application with similar services.

Perception of ease of use has a significant effect on behavioral interest in using, this result is in line with research by Agusti and Ramadhan (2019) and Andrian (2014). This means that the ease of learning the application, being able to control the application, being able to interact with the application clearly, application flexibility, easy to master the application, and easy to use the application are factors that can make taxpayers intend and plan to use the application in the next payment period. This is a positive signal for future application development, because to increase taxpayer interest in using applications, the ease of use of applications is something that needs to be considered in improving application performance.

User satisfaction has a significant effect on behavior to use e-tpt applications. This shows that the taxpayer's expectations are met in using the application so that the taxpayer intends and plans to use the application during the tax payment period and to obtain tax services.

In the indirect effect test, it can be seen that the results are in line with the partial test. These results are increasingly convincing that when developing applications to increase taxpayer satisfaction and interest in using the application, it focuses on factors that facilitate the use of the application.

V. Conclusion

Based on the results of hypothesis testing and data analysis, the conclusions in this study are as follows; perceptions of usefulness have a significant effect on user satisfaction, perceptions of ease of use have a significant but not significant effect on user satisfaction, perceptions of usefulness have a significant but not significant effect on behavioral interest in using applications, perceptions of ease of use have a significant effect on behavioral interest in using applications, user satisfaction has a significant effect on interest behavior to use the application. In the indirect effect test, it is known that the result is that perceived usefulness has a significant effect on behavioral interest in using applications through user satisfaction, while perceptions of convenience have an insignificant effect on behavioral interest in using applications through user satisfaction. To increase taxpayer satisfaction, it is necessary to improve the development aspects of the application, especially related to application functions to improve user performance and ease in controlling applications. In application development, developers must be able to meet the expectations of taxpayers on the application, so that in development it is necessary to do research and planning beforehand on

the needs and expectations of taxpayers as users. The current application system does not affect taxpayers' actions, it is necessary to explore the taxpayer's needs for the application.

The limitation in this study is that researchers are still researching in certain years and there are not many users of e-TPT applications. Researchers are also limited to the four variables studied. So the suggestion for further research is to be able to continue testing this application or test similar applications on different populations and the actual use variables can be used for further research.

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