Perceived Ease of Use as a Moderator in the Relationship Between the Online Tax System and Tax Service Quality

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Abstrak

Tujuan - Keberhasilan sistem pajak online didasarkan pada adanya kualitas pelayanan pajak dan kemudahan penggunaan aplikasi. Rendahnya tax ratio membuktikan bahwa kepatuhan pajak di Indonesia masih tergolong rendah. Untuk mengatasi permasalahan tersebut, penelitian ini bertujuan untuk menguji pengaruh antara kualitas pelayanan pajak dengan penggunaan sistem pajak online dan menguji pengaruh moderasi persepsi kemudahan penggunaan sistem pajak online terhadap kualitas pelayanan pajak.
Desain/Metodologi/Pendekatan - Penelitian ini menggunakan data cross-sectional dan pendekatan kuantitatif. Pengambilan sampel dilakukan dengan menyebarkan kuesioner kepada Wajib Pajak di Indonesia.
Temuan - Hasil penelitian menunjukkan bahwa terdapat hubungan positif antara kualitas pelayanan pajak dengan sistem pajak online. Selain itu, ditemukan adanya pengaruh moderasi yang signifikan antara persepsi kemudahan penggunaan dengan sistem pajak online dan kualitas pelayanan pajak.
Keterbatasan/Implikasi Penelitian - Direktorat Jenderal Pajak dapat menjadikan penelitian ini sebagai penilaian Wajib Pajak terhadap pelayanan sistem pajak online yang diberikan, sehingga diharapkan dapat terus mengembangkan sistem perpajakan tersebut agar lebih mudah digunakan oleh masyarakat. Pemerintah dapat memberikan sosialisasi penggunaan sistem perpajakan online kepada masyarakat agar masyarakat di Indonesia dapat memahami dan menggunakan sistem perpajakan berbasis digital ini.

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Abstract

Purpose - The success of the online tax system is based on the existence quality of tax services and ease of use of the application. The low tax ratio proves that tax compliance in Indonesia is still relatively low. To overcome these problems, this study aims to examine the effect between the quality of tax services and the use of the online tax system and examine the effect of moderation of perceived ease of use of the online tax system and tax service quality.

Design/methodology/approach - This study used cross-sectional data and a quantitative approach. Sampling is carried out by disseminating questionnaires to taxpayers in Indonesia.

Findings - The results showed that there was a positive relationship between the tax service quality and the online tax system. In addition, it was found that there was a significant moderating influence between perceived ease of use and the relationship between online tax systems and tax service quality.

Research limitations/implications - The Directorate General of Taxes can make this research an assessment of Taxpayers on the online tax system services provided, so that it is expected to continue to develop the tax system to make it easier for the public to use. The government can provide socialization of the use of the online tax system to the public so that people in Indonesia can understand and use this digital-based tax system.

Keywords: Online Tax System, Tax Service Quality, and Perceived Ease of Use

Introduction

The low tax ratio proves that tax compliance in Indonesia is still relatively low. In 2021, the Organization of Economic Co-operation and Development (OECD) recorded an average OECD tax ratio of 34.1 percent of the Gross Domestic Product, which is much higher than the tax ratio in Indonesia which is only 10.9 percent of GDP Asia (2023). Taxes have an important role in the welfare of the Indonesian people, but most people in Indonesia are not yet aware of the importance of taxes (Tanujaya & Erna, 2021). Many Taxpayers in Indonesia deliberately do not pay and report taxes because taxpayers think that tax regulations are increasingly burdensome for them. State revenue predominantly relies on taxes as its primary source of income so to maintain state revenue, taxation must be implemented (Tanujaya & Valentine, 2020).

Currently, Tax Returns submissions already use an e-filing system, where the reporting of Period Tax Returns and Annual Tax Returns is carried out through computer media and in the form of electronic forms that are integrated in real-time into the Directorate General of Taxes (DGT) as stated by El Muna et al. (2021). E-filing as an e-government initiative and a component of modernization efforts, seeks to streamline the process of submitting Personal Income Tax Returns. The implementation of an online tax system, such as e-filing, is anticipated to stimulate the growth of Taxpayers and overall tax compliance in Indonesia (Sijabat, 2020).

Online tax application was introduced by the Tax Office to provide high satisfaction for Taxpayers. With the online tax application, taxpayers assess the quality of tax services through the services provided by the application. However, taxpayers not only judge from that but also assess the quality and attitude shown by the tax officer

in explaining the use of online applications Prawati & Dewi (2018). In addition, providing good online application facilities to taxpayers will also improve the quality of tax services. Increasing the quality of taxation influences taxpayer satisfaction, which can determine the number of taxpayers who report their taxes or comply with paying taxes (Prawati & Britania, 2020).

The ease of taxpayers in reporting their tax obligations to the tax payment process is the purpose of the presence of an online tax system. However, based on existing facts, the online tax system is still not used optimally by taxpayers, which means that there are still obstacles to its use (Khaddafi et al., 2018). Most people in Indonesia who have a high school education understand taxation but still do not understand how to use the online tax system, so taxpayers consider that reporting tax returns using a computer system is very difficult and confusing (Tjen et al., 2019).

Considering the aforementioned explanation, the purpose of this study is to examine the influence of tax service quality on the online tax system. To date, there is limited existing literature that specifically analyzes the influence of tax service quality on the online tax system. Additionally, this study extends the current literature by investigating how perceived ease of use moderates the relationship between online tax systems and tax service quality. With this, researchers are interested in conducting a study entitled "Moderating Effect of Perceived Ease of Use between Online Tax System and Tax Service Quality".

The importance of this research is carried out because there are still problems regarding Taxpayers who have not used the online tax system in reporting Tax Returns. The following is data obtained from the Annual Report of the DGT in 2021 regarding the development of the number of submissions of e-filing, e-form, e-tax return, and Manual Tax Return from 2017 to 2021.

Table 1
Comparison of the Use of e-filing, e-form, e-tax return, and Manual Tax Return

The Year of Tax Return Was Received	e-filing	e-form	e-tax return	Manual Tax Return
2017	8.428.442	96.277	467.245	3.068.827
2018	9.031.758	327.344	443.699	2.151.273
2019	10.734.682	874.485	386.676	1.374.703
2020	11.751.401	944.923	751.517	1.312.868
2021	18.375.701	1.146.654	1.184.381	1.496.754

Source: (DJP, 2021)

The data presented above indicates a rise in the utilization of Manual Tax Returns for the submission of Tax Returns in 2021 compared to the previous year. Even though using this online tax system can provide convenience for taxpayers in reporting tax obligations to the tax payment process (Panjaitan & Handayani, 2023).

DGT provides an electronic system to conduct tax transactions online and can be used by taxpayers. The existence of an online tax system can increase the convenience for tax officials in providing tax services. The ease of service in question such as online tax applications can be used for all types of taxes, Taxpayers can use the DGT online features for free, and Taxpayer data is safe and guaranteed confidentiality. In addition, this system is also useful for the state to re-examine and file documents on taxes that have been reported and paid by taxpayers (Pramesti et al., 2020).

Literature Review and Hypothesis

E-filing is a system used by Individual Taxpayers or Corporate Taxpayers to submit a Tax Return to the DGT online through ASP

(Application Service Provider). The existence of the e-filing tax system makes it easier for Taxpayers in the process of reporting Tax Returns through applications so that there is no need to go to the Tax Office for tax reporting arrangements (Yefni et al., 2018). In addition, it can provide ease of process in tax administration and can improve compliance in carrying out tax obligations. The Tax Office also benefits from e-filing, namely faster receipt of Tax Return and easy administrative activities, from the process of data collection, and distribution, to archiving documents (Tahar et al., 2020).

E-form is an electronic Tax Return in the form of a file with the extension.xfdl. In the use of electronic forms, Taxpayers must download Forms Viewer which is an application provided by DGT. The e-form application is similar to the e-filing application, but there is a main difference between these two applications, namely that Taxpayers can fill out the e-form offline. Then the completed form can be directly uploaded to the DGT online website. E-form is the latest Tax Return reporting service from the DGT. By utilizing the e-form, the intention is to alleviate the server load on the online page of the DGT, which often experiences downtime or slows down during the Tax Return reporting deadline due to the simultaneous filing of Annual Tax. Despite the advantages and disadvantages of e-form compared to other tax return reporting applications (e-tax return and e-filing), this application is still worth using. Especially for taxpayers who want to submit tax returns by the deadline, but cannot be implemented just because the DGT online website cannot be accessed (Annisa et al., 2019).

Online taxes are considered safer because the online tax system is supported by the existence of an EFIN or Electronic Filing Identification Number. With EFIN, online tax transactions made through the tax Application Service Provider or the DGT online are encrypted securely and confidentially. Taxpayers no longer need to

sign tax forms because there is already an online tax system. The tax ASP and the online DGT will send a verification code when the Taxpayer makes a tax report and the code must be entered into the system to be able to make tax payments online (Naveed et al., 2019). In addition to the advantages contained in the online tax system, this system also has several disadvantages, one of which lies in the characteristics or features of the application that have not been fully understood by taxpayers. So when making transactions related to taxation, there are still many mistakes experienced by taxpayers.

The quality of tax services can be seen from the desire to meet the needs of taxpayers that can be implemented by the Tax Office. The manifestation of the quality of an action in improving the quality of service is a feeling of comfort and satisfaction received by the Taxpayer. Taxpayers can feel enthusiastic and satisfied if they get good action or service from the tax authorities. This explanation highlights that the quality of tax services plays a vital role in significantly influencing the online tax system. The use of an online tax system is expected to provide tax information that is easy to understand and accurate (Ramadhani & Sitorus, 2022).

Literature Review
The quality of tax services is the most important element and has a significant positive influence on the success of the online tax system (Naveed et al., 2019). It is quite difficult to encourage taxpayers to pay taxes through the online tax system without good quality tax services. To provide good quality tax services, informativeness, reliability, and responsiveness are the most important elements (Indah & Setiawan, 2020).

Using an online tax system significantly enhances tax compliance behavior (Masunga et al., 2020). The quality of service and information quality directly contribute to the strong positive impact on

tax compliance behavior, where the online tax system helps Taxpayers in overcoming the problem of high tax payment costs and the time spent by Taxpayers in filing tax documents (Sutrisno, 2020).

The online tax system is positively impacted by the quality of service. The effective quality of tax services provided by tax managers must be able to increase the effectiveness of tax administration which will also lead to an increase in the level of regeneration of state revenues. Therefore, it can be inferred that tax managers' utilization of online tax systems improves when they provide higher-quality tax services (Mustapha, 2017).

Quality in a tax system has a significant influence on Corporate Taxpayers (Prawati & Dewi, 2018). The high quality of the system is demonstrated by the user-friendly and seamless experience offered to corporate users during tax reporting through the e-filing system. Moreover, accessing ASP servers (Application Provider Services) is effortless, convenient, and swift, eliminating the need for any additional exertion (Mahmudah & Kartikaningdyah, 2020). The e-filing application in its prompt responsiveness and ability to swiftly send confirmations and responses. It prioritizes security measures to safeguard the confidentiality of user data, while simultaneously offering flexibility for users to make the most of tax reporting services. Additionally, the e-filing system provides ample information data to fulfill user requirements. As a result, the enhancement of system quality has directly correlated with a notable surge in the adoption of e-filing applications by Corporate Taxpayers (Widyari et al., 2021). Based on the arguments above, the hypotheses in this study are:

H_1: Tax service quality exerts a significant positive impact on the online tax system

The perceived ease of use plays a crucial role in influencing both the online tax system and the quality of tax services. The system that is made to provide a sense of

satisfaction to its users through ease of use of the system is an information system that has good quality. The online tax application provides a form that will be filled out by the Taxpayer. Once the form has been filled out, the system will automatically calculate and report the tax. Where in this process Taxpayers can feel the ease of using the application. Taxpayers who think that the online tax system is not complicated will potentially accept and use the application (Hadisantoso et al., 2019).

The adoption rate of the online tax system is positively correlated with Taxpayers' perception of its ease of use. The convenience obtained is not only the ease of use of the e-filing application but also provides convenience in completing tax returns compared to filling out using traditional methods. The perceived ease of use of e-filing applications has an impact on the performance risk associated with using the application. With the e-filing application that is not too complicated, it will reduce the level of performance risk. Performance risk will be lowered only when the Taxpayer feels that the system is easy to use (Tahar et al., 2020).

The perception of users or taxpayers regarding the ease of use of the online tax system plays a crucial role in the adoption of electronic tax software. Taxpayers will find it easier in the process of reporting and paying Annual Tax Returns using applications without the need to go to the Tax Office with this system, the tax process becomes more effective and efficient. Annual Tax Return reporting can be done by visiting the DGT website or through an Application Services Provider appointed by DGT (Yefni et al., 2018).

Trust in e-government websites most affects user perception of information quality. All quality elements significantly influence the perception of ease of using applications, with system quality having the highest influence (Zaidi et al., 2017). This indicates that every feature embedded in the system will provide added value for users in

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facilitating tax reporting, but what users feel more about is the accessibility and ease of the system (Tjen et al., 2019). Based on the arguments above, the hypotheses in this study are:

H2: The moderating effect of perceived ease of use significantly influences the relationship between the online tax system and tax service quality.

Research Method

Based on the conducted research, this research is basic research where research is carried out on an object because of the desire for the results of activities that are useful in developing theories and do not emphasize problem-solving. The objective of this research is to offer answers to hypothetical questions that will be tested regarding the current situation. This study presents primary data derived from questionnaires that will be given to prospective respondents.

Individual Taxpayers in Batam City are the object of this study. Then sampling in answering the questions on the questionnaire is carried out to people who have reported their tax obligations. Based on the determination of sample selection, this study uses a purposive sampling method where consideration is used in determining samples by the standards determined by Ardiana & Fitria (2021). During the sample size determination process in this study, the author determined it with Roscoe's theory (1975) in Sari & Rohman (2015), namely the sample size used in the study must be between 3 to 500 if the sample is divided into each category, then the total sample in each category is at least 30. Subsequently, a multivariate analysis (correlation or multiple regression) was conducted in this study, ensuring that the total sample size was a minimum of ten times the number of variables under investigation.

In this study, a total of 330 respondents were sampled, and the questionnaire distributed consisted of 21 questions. Then to avoid outlier data that

might appear, the author added a questionnaire that will be distributed into 360 sheets where the sample to be selected has met the criteria desired by the author, namely people who have or have reported their tax obligations. Below is a table list of questions listed on the questionnaire.
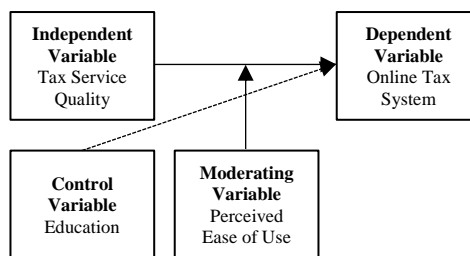

Figure 1
Research Model
Source: Processed Data (2023)

Based on the research model made, it can be concluded on the hypothesis in this study as follows:

H1: Tax service quality exerts a significant positive impact on the online tax system

H2: The moderating effect of perceived ease of use significantly influences the relationship between the online tax system and tax service quality

Results and Discussion

Based on data collected from this study, as many as 360 questionnaire links were distributed to Individual Taxpayers in Batam City. 4 questionnaires have not been filled out, so the number of questionnaires that can be used in processing SPSS data is 356 questionnaires. In this study, there were 148 male respondents with a margin of 41.6% and female 208 respondents with a margin of 58.4%.

Age is part of demographic data and affects the success of the research tested. The majority of respondents were aged between 25 and 30 years as much as 32.9%. Then the age of 31 to 40 years is as much 28.9%. Age under 25 years as much as 18%. Age 41 to

50 years as much as 16.9%. Furthermore, the age is over 50 years with a margin of 3.4%.

Work is part of demographic data and influences the success of the research tested. Self-employed people are the majority of jobs from respondents, namely as many as 158 respondents with a percentage of 44.4%. The private employees amounted to 41.6%, followed by work as employees of state-owned enterprises/provincially-owned corporations by 7%. After that, civil servants were 4.2% and finally, the Indonesian National Armed Force/Indonesian Police was at the bottom with a percentage of 2.8%.

Education level is part of demographic data and influences the success of the studies tested. High school education level is the majority of education from respondents, which is 37.1%. The Bachelor by 31.2% followed by the Diploma level by 10.7%. After that, there is also junior high school with a percentage of 9.8%, followed by other levels of 7% and in the last order, namely Masters at 4.2%.

Table 2
Descriptive Statistics Result

Variable	N	Min	Max	Mean	Std. Deviation
Online Tax System	356	5.00	25.00	19.1854	4.68434
Tax Service Quality	356	11.00	55.00	38.4803	10.10381
Perceived Ease of Use	356	5.00	25.00	18.4972	5.44188

Source: Processed Data (2024)

The validity test results are above 0.3 with significance below 0.05 so that the variables of online tax system 1-5, tax service quality 1-11, and perceived ease of use 1-5 have a strong and significant correlation. By the criteria, the question is declared valid.

Table 3
Reliability Test Result

Variable	Cronbach's Alpha	Information
Online Tax System (Y)	0,911	Reliable
Tax Service Quality (X)	0,922	Reliable
Perceived Ease of Use (Z)	0,947	Reliable

Source: Processed Data (2024)

Alpha values in reliability tests on each array must be above 0.6. From the reliability test carried out, it shows the overall value of the variables tested above 0.6, so that the three variables used in the study are declared proven.
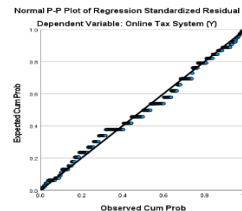

Figure 2
Normality Test Result of Model Equation 1
Source: Processed Data (2024)

Based on the normality test conducted, the results indicate that the data points are distributed closely around the diagonal line and align with the shape of a normally distributed histogram. Hence, it can be inferred that the residuals meet the assumption of normality.

Figure 3
Normality Test Result of Model Equation 2
Source: (Processed Data, 2024)

Based on the normality test conducted, the results indicate that the data points are distributed closely around the diagonal line and align with the shape of a normally distributed histogram. Hence, it can be inferred that the residuals meet the assumption of normality.
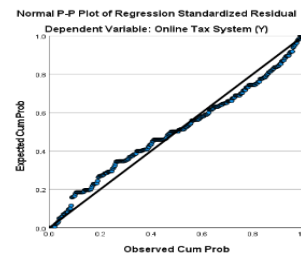
Table 4
Autocorrelation Test Result of
Model Equation 1

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
TSQ	.718ᵃ	.516	.515	3.26324	1.550
Dependent Variable: Online Tax System (Y)					

Source: Processed Data (2024)

The autocorrelation test reveals a value of 1.550, falling within the range of -2 to 2, indicating the absence of autocorrelation in the utilized data.

Table 5
Autocorrelation Test Result of Model Equation 2

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
TSQ	.718ᵃ	.516	.515	3.26324	
TSQ, PEOU	.851ᵇ	.724	.723	2.46608	
TSQ, PEOU, Z	.867ᶜ	.752	.749	2.34498	1.720
Dependent Variable: Online Tax System (Y)					

Source: Processed Data (2024)

The autocorrelation test shows a value of 1.720, where the value is between -2 and 2 which means that there is no autocorrelation in the data used.

Table 6
Multicollinearity Test Result of Model Equation 1

Model		Tolerance	VIF
1	(Constant)		
	Tax Service Quality (X)	1,000	1,000
Dependent Variable: Online Tax System (Y)			

Source: Processed Data (2024)

The multicollinearity test shows a tolerance value on the independent variable of 1,000 which is above 0.1. After that, the VIF value on the independent variable is 1,000 which is smaller than 10 so that the variable here can be used and declared no symptoms of multicollinearity.

Table 7
Multicollinearity Test Result of Model Equation 2

Model		Tolerance	VIF
1	(Constant)		
	Tax Service Quality (X)	1,000	1,000
2	(Constant)		
	Tax Service Quality (X)	0,551	1,815
	Perceived Ease of Use (Z)	0,551	1,815
3	(Constant)		
	Tax Service Quality (X)	0,107	9,321
	Perceived Ease of Use (Z)	0,119	8,433
	Moderating	0,041	24,570
Dependent Variable: Online Tax System (Y)			

Source: Processed Data (2024)

The multicollinearity test shows the tolerance value in model 1 which is a regression between the quality of tax services to the online tax system of 1,000. If added the variable perception of ease of use decreases to 0.551, where both models are still above 0.1. After that, the VIF value in model 1 is 1,000, and model 2 is 1,815 which is smaller than 10 so that variables in these two models can be used and declare no symptoms of multicollinearity. While in the third model, where the moderation variable is inserted into the model shows a tolerance value of 0.041 below 0.1 and a VIF value of 24.570 which is greater than 10 so the moderation variable in the third model cannot be used because it is stated that there are symptoms of multicollinearity.
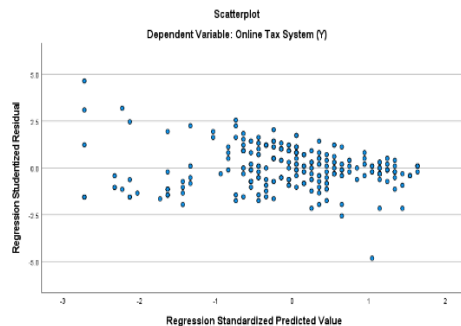

Figure 4
Heteroscedasticity Test Result of Model Equation 1
Source: Processed Data (2024)

The heteroscedasticity test through the graph method, shows the results of points on the graph are scattered irregularly or randomly so that the data used in this study states that heteroscedasticity does not occur.

Figure 5
Heteroscedasticity Test Result of Model Equation 2
Source: Processed Data (2024)

The heteroscedasticity test through the graph method, shows the results of points on the graph are scattered irregularly or randomly so that the data used in this study states that heteroscedasticity does not occur.
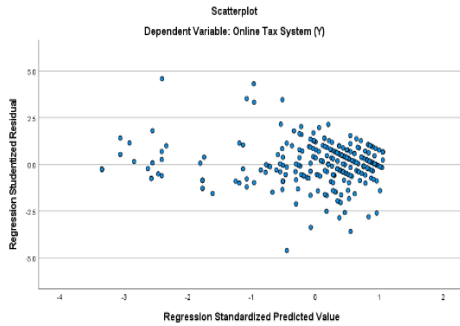
Table 8
Determination Test Result of Model Equation 1

Model	Adjusted R Square
TSQ	0,515
Dependent Variable: Online Tax System (Y)	

Source: Processed Data (2024)

The determination test reveals that the tax service quality variable accounts for 51.5% of the variance observed, specifically within the online tax system variables. Conversely, the remaining 48.5% is attributed to factors external to the research model.

Table 9
Determination Test Result of Model Equation 2

Model	Adjusted R Square
TSQ	0,515
TSQ, PEOU	0,723
TSQ, PEOU, Moderating	0,749
Dependent Variable: Online Tax System (Y)	

Source: Processed Data (2024)

Model 1, which is a regression between the quality of tax services to the online tax system, shows an R Square value of 51.5%, the variable of tax service quality explains the variables of the online tax system. If the variable perception of ease of use, the value of R Square increases to 72.3%. Then if the moderation variable is inserted into the model it will increase the percentage of R Square to 74.9%.

Table 10
F-Test Result of Model Equation 1

Model		Sig.
TSQ	Regression	.000[b]
	Residual	
	Total	
Dependent Variable: Online Tax System (Y)		

Source: Processed Data (2024)

F-Test shows a significance value of 0.000 where below 0.05 which means H_0 is rejected the hypothesis is accepted which means that the independent variable of this study has a significant effect on the variables of the online tax system stimulation.

Table 11
F-Test Result of Model Equation 2

Model		Sig.
TSQ	Regression	.000[b]
	Residual	
	Total	
TSQ, PEOU	Regression	.000[c]
	Residual	
	Total	
TSQ, PEOU, Moderating	Regression	.000[d]
	Residual	
	Total	
Dependent Variable: Online Tax System (Y)		

Source: Processed Data (2024)

Based on the F-Test conducted on the three models, the obtained significance value is 0.000, which is below the threshold of 0.05. This result leads to the rejection of the H_0 and the acceptance of the hypothesis, indicating that the independent variable, in conjunction with the moderation variable, significantly influences the variables related to the online tax system in a stimulative manner.

Table 12
t-Test Result of Model Equation 1

	Model	t	Sig.
1	(Constant)	9,340	0,000
	Tax Service Quality (X)	19,430	0,000
Dependent Variable: Online Tax System (Y)			

Source: Processed Data (2024)

The t-test results indicate a significant effect of 0.000, which is smaller than 0.05, for the variable of tax service quality on the online tax system. This leads to the rejection of the null hypothesis and the acceptance of the hypothesis, suggesting that the independent variable indeed influences the dependent variable. The findings validate the first hypothesis and suggest a positive correlation between the quality of tax services and the utilization of the online tax system. This hypothesis is also explained in research conducted by Mustapha (2017). The quality of tax services is a factor in improving tax reporting compliance for taxpayers. In addition, better effectiveness and efficiency in the quality of tax services can also affect the success rate of businesses in increasing tax revenue.

Good quality tax services aim to provide security, certainty, and comfort for the public in carrying out tax obligations. DGT which is under the Ministry of Finance as a government agent, has made efforts to provide good tax services and achieve the targets that have been made. In addition, to increase public awareness and confidence in carrying out tax obligations, the DGT must carry out transparent and clean tax activities. Taxes which play an important role for the state, pressure DGT to do various ways to maximize tax revenue. One way that can be

implemented is to improve the tax system by creating information technology applications that also improve services to the community, including e-registration, e-filing, and e-billing.

Table 13
t-Test Result of Model Equation 2

	Model	t	Sig.
1	(Constant)	9,340	0,000
	Tax Service Quality (X)	19,430	0,000
2	(Constant)	7,323	0,000
	Tax Service Quality (X)	8,139	0,000
	Perceived Ease of Use (Z)	16,336	0,000
3	(Constant)	-1,904	0,058
	Tax Service Quality (X)	9,338	0,000
	Perceived Ease of Use (Z)	13,459	0,000
	Moderating	-6,197	0,000
Dependent Variable: Online Tax System (Y)			

Source: Processed Data (2024)

The t-test shows a significance value of 0.000 below 0.05, where H_0 is rejected and the hypothesis is accepted which means that the variable perception of ease of use can affect the independent variable against the variable of the online tax system, where the second hypothesis is proven. This hypothesis is also stated in research conducted by Afifah & Susanti (2020), the DGT establishes Standard Operating Procedures for the Tax Office in providing services to the community. A good Tax Office is not only seen from the facilities provided but also from the quality of tax employees at the Tax Office. The online tax system is an electronic administration system because it can only be used if a mobile phone or laptop is connected to the internet. The purpose of the online tax system is to facilitate tax officials in providing services to the public, especially in the field of tax administration starting from the tax reporting process to tax payments.

The second hypothesis in this study is also explained in research conducted by Prawati & Dewi (2018), an online tax system that can be used easily and comfortably by taxpayers shows the quality of services provided. In addition, the last education also influences the use of the online tax system,

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where people who have education levels from high school to undergraduate better understand the basic things in using the system so that it will be easier for them to use this tax system. Taxpayers who use this system can do tax reporting effectively without requiring extra effort, ASP servers can be accessed easily, quickly, and conveniently. Then the online tax system can provide a quick response and confirmation, has security in protecting the confidentiality of Taxpayer data, and the process of sending data to the DGT has no errors even though Taxpayers submit large data sizes. In addition, Taxpayers also feel more flexible in using the online tax system because this system also provides complete information for Taxpayers (Mahmudah & Kartikaningdyah, 2020).

Conclusion and Recommendation

Conclusion
In conclusion, this study emphasizes that the quality of tax services plays a pivotal role in the effectiveness of an online tax system. By providing exceptional tax services, it enhances taxpayers' compliance with tax reporting requirements. Furthermore, the adoption rate of the online tax system is likely to increase when taxpayers perceive it as user-friendly and easy to navigate. The convenience obtained is not only ease of use of the application but also provides convenience in completing tax returns compared to filling using traditional methods. An online tax system that can be used easily and comfortably by taxpayers shows the quality of services provided. Therefore, the online tax system can be improved with the good quality of tax services and the perception of ease of use of the application.

Recommendation
This study only involved Individual Taxpayers in Batam City in examining the effect of moderation on the ease of use of the online tax system and the quality of tax

services. Further research can be directed to Individual Taxpayers in other cities or Corporate Taxpayers, where more use the system in daily transactions. Based on the conclusions above, several suggestions need to be conveyed, namely for the DGT to make this research an assessment of Taxpayers on the online tax system services provided, so that it is expected to continue to develop the tax system to make it easier for the public to use. The government can provide socialization of the use of the online tax system to the public so that people in Indonesia can understand and use this digital-based tax system. Then in the next study, it is expected to add samples or other variables that are not used in this study to obtain more accurate data and results.

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