Factors Affecting Taxpayers' Satisfaction of E-Billing System Users

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Article History	Abstrak
	Penelitian ini bertujuan untuk menguji apakah persepsi kegunaan, kualitas sistem informasi, kualitas informasi, dan kualitas pelayanan pajak berpengaruh secara parsial dan simultan terhadap kepuasan wajib pajak pengguna e-billing system. Populasi penelitian ini adalah wajib pajak pengguna e-billing system yang terdaftar di KPP Pratama Semarang Barat sejumlah 7.426 wajib pajak. Metode pengambilan sampel menggunakan convenience sampling dengan jumlah sampel yang digunakan sebanyak 97 responden. Metode analisis yang digunakan dalam penelitian ini adalah analisis statistik deskriptif dan analisis regresi linier berganda dengan program SPSS Versi 21. Hasil penelitian ini menunjukkan bahwa persepsi kegunaan dan kualitas informasi secara parsial berpengaruh positif terhadap kepuasan wajib pajak pengguna e-billing system. Kualitas sistem informasi dan kualitas pelayanan pajak secara parsial tidak berpengaruh terhadap kepuasan wajib pajak pengguna e-billing system. Persepsi kegunaan, kualitas sistem informasi, kualitas informasi, dan kualitas pelayanan pajak secara simultan berpengaruh terhadap kepuasan wajib pajak pengguna e-billing system. Kesimpulan dalam penelitian ini adalah kepuasan wajib pajak pengguna e-billing system dipengaruhi oleh variabel persepsi kegunaan dan kualitas informasi.

Abstract

The study aimed to examine the effect of perceived usefulness, quality of information system, quality of information, and quality of tax service partially and simultaneously to taxpayer satisfaction of e-billing system users. The population in this study are taxpayer of e-billing system users registered in KPP Pratama Semarang Barat with total number of 7.426 taxpayers. The sampling technique used in this research is convenience sampling with a sample of 97 respondents. The analysis method used in this research is descriptive statistical analysis and multiple regression analysis with SPSS version 21 programs. The results showed that perceived usefulness and quality of information partially positive effect to taxpayer satisfaction of e-billing system users. Quality of information system and quality of tax service partially not effect to taxpayer satisfaction of e-billing system users. Perceived usefulness, quality of information system, quality of information, and quality of tax service had an effect to taxpayer satisfaction of e-billing system users. The conclusion in this research is taxpayer satisfaction of e-billing system users influenced by variable of perceived usefulness and quality of information.

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INTRODUCTION

Information and communication technology systems in all aspects of human and organizational life have grown quite rapidly. Information systems experience major changes in the life of a company. These changes allow the information system to adapt to changes that occur within the company itself with its environment (Wilkinson & Sinaga, 1992). Information systems are developed according to the needs of users (Pratama et al., 2015). Similar to the development of information technology, tax revenue becomes a source of state income which is increasingly important. Tax revenue plays a very important role in the welfare of Indonesian society. Tax administration reform is more directed to the internal renewal within the Directorate General of Taxation environment. Tax administration reform makes tax collection in Indonesia using self-assessment system. In this system, the taxpayer is given full trust to self-account, report, and pay off the tax obligations (Sutrisna, 2015 in Permatasari et al., 2015). Self-assessment system needs to be supported with tax administration and technology system. Therefore, the Directorate General of Taxation (DGT) provides tax service facilities in order to improve the quality of service to taxpayers called e-billing system. E-billing system is a system used to do tax payment electronically by using billing code. The e-billing system application utilizes computer technology that is used to fill data of tax payment from users then send the data using communication technology through internet to get to tax department (Novindra & Rasmini, 2017).

The trials result of e-billing system implementation in 2012 is e-billing system registration can only be done by individual taxpayers and corporate taxpayers, and cannot be done by government treasurer (Pajak.go.id, 2017). Limited types of taxpayers who do this registration because it is still a test phase. Year 2013 in the registration procedure of e-billing system participants, there are problems that arise such as taxpayers have registered themselves to the website that has been provided by DJP, but the taxpayer has not received an emailed reply registered (Amsyong.com, 2017). This is due to the system has not been able to respond well and quickly. In addition, the e-billing system often runs offline and the period of billing code usage is only 48 hours after the billing code is published. This time period is so fast so that the billing code issued becomes more due to billing code has been forfeited for the unpaid tax payment. Year 2014 MPN-G2 launching in launching event of initial deposit transaction of state revenue through MPN-G2 on February 27, 2014. In 2015 awareness of all work units of state ministries, State-owned enterprises (BUMN), and people of Indonesia as taxpayer / must pay / mandatory deposit to make deposit of state revenue through e-billing system is still low. This is due to the geographical and economic conditions of each region in Indonesia which vary greatly affect on the ability of human resources and the availability of service facilities that support the implementation of e-billing system. MPN-G2 was launched in 2015 by the Minister of Finance;

The implementation of e-billing system trial has not maximized, taxpayers still feel many problems in the use of the system. This is not yet in accordance with the purpose of e-billing system. E-billing system provides many advantages compared to using SSP manual such as easier, faster, and more accurate (Tax.go.id, 2017). Beginning in 2016, not all taxpayers use it. This makes the DGT should take steps to improve the quality of tax services. Starting from 1st July 2016, every taxpayer is required to use e-billing system. E-billing system is under the authority and supervision of the DGT in charge of the Regional Office as a vertical unit. Then the Regional Office oversees the Tax Service Office (KPP) one of which as a vertical unit that serves to counsel, service, and supervision to the taxpayer of e-billing system user (Pajak.go.id, 2017). Tax Service Office (KPP) Pratama in East Semarang as a government service office has an obligation to provide qualified tax services to taxpayers.

Taxpayer satisfaction of e-billing system users is the feeling of pleasure or disappointment of taxpayers that arises because comparing the performance of e-billing system resulted to the taxpayer's expectation (Kotler & Keller, 2009). The success of the information system depends on how the system is run, the ease of system for the user, and the utilization of the technology used (Goodhue, 1995 in Istianingsih & Wijayanto, 2008). Attitudes and behaviors that one desires are satisfied with the outcome of the decision (Greenberg, 1990; Lind et al., 1990 in Yusnaini, 2012). The low level of user acceptance will be a barrier to the success of the implementation of technology-based information systems. Success or failure of the implementation has a major influence on the readiness of users to accept the technology. Users will consider the usefulness factor in the use of technology (Sari & Hermanto, 2016). Taxpayer motivation in paying taxes will increase if payment and tax reporting services get better and easier (Hilgard & Atkinson, 1979 in Ardyaksa & Kiswanto, 2014).

User satisfaction get a lot of attention from researchers, in researching about user satisfaction is influenced by different factors such as Aji (2013) uses variables of Perceived usefulness, system quality, information quality, and service quality in influencing user satisfaction. Salam (2014) and Kartika et al., (2016) uses variables of information system quality, information quality, and perceived usefulness. Septianita et al., (2014) use variables of system quality, information quality, and service quality. While Amin et al., (2014) use variables of perceived usefulness, perceived ease of use, and trust. Research on the effect of perceived usefulness on user satisfaction has been done a lot, but there are inconsistencies. Research conducted by Kartika et al. (2016) and Amin et al. (2014) that perceived usefulness has a positive relationship to user satisfaction. However, according to research conducted by Aji (2013) that perceived usefulness does not have a positive effect on user satisfaction. Research conducted by Kartika et al. (2016), Sudarsono (2015), and Septianita et al. (2014), obtained the result that the quality of information system has a significant and positive effect on user satisfaction. This research is supported by research conducted by Sudarsono (2015), Salam (2014), and Aji (2013). However, according to Radityo and Zulaikha (2007) prove that system quality has no significant effect on user satisfaction. Research conducted by Sudarsono (2015), Septianita et al. (2014), Salam (2014), and Aji (2013) prove that information quality has a positive effect on user satisfaction. Meanwhile, according to Kartika et al. (2016) Radityo and Zulaikha (2007) the quality of information has no effect on user satisfaction. Research conducted by Septianita et al., (2016) and Aji (2013) prove that service quality positively affects user satisfaction. While, Sudarsono (2015) in his research finds inconsistency, the quality of service does not affect user satisfaction. Based on previous research, the factors that influence the research on taxpayers' satisfaction of e-billing system users focus on variables of perceived usefulness, information system quality, information quality, and quality of tax service. This is because there are still differences in results or research gap between one study and other research.

The purpose of this study is to examine whether the variables of perceived usefulness, information system quality, information quality, and the quality of tax services partially and simultaneously affect taxpayer satisfaction of e-billing system users. One of the theories used to assess user satisfaction of information technology is Technology Acceptance Model (TAM). TAM is a model for predicting and explaining how technology users receive and use the technology in the user's individual work. Users who are satisfied with the performance of a system, they will continuously use it to meet their tax obligations (Laihad, 2013 in Widyadinata & Toly, 2014). Technology Acceptance Model (TAM) is the most widely used research model for researching the adoption of information technology.

Perceived usefulness is the degree to what extent taxpayers feels the usefulness of using e-billing system. Davis (1989) the determinants that affect the system one of which people tend to use the application as far as they believe that it will make their work better. Attribution theory,

individuals make observations on the behavior of a person because of internal and external factors. Internal factors are conditions when behavior is influenced from within a person. Perceived usefulness in this study is one of the internal factors that can affect the behavior of taxpayers in using e-billing system. Taxpayer's perception about the usefulness of e-billing system will affect the taxpayer's satisfaction of e-billing system user. Low and high usefulness of e-billing system will make taxpayers feel satisfied or not. The higher the use of e-billing system then the taxpayer will feel satisfied. Research conducted by Kartika et al., (2016) and Amin et al., (2014) that perceived usefulness has a positive relationship to user satisfaction. But according to research conducted Aji (2013) ie perceived usefulness does not have a positive effect on user satisfaction. Research on the effect of perceived usefulness on user satisfaction has been done, but there are inconsistencies. Research conducted by Kartika et al., (2016) obtained the result that perceived usefulness has a significant positive effect on user satisfaction. Based on the description can be formulated hypothesis:

H_1: Perceived usefulness has a positive effect on taxpayer satisfaction of e-billing system user

DeLone & McLean (2003) system quality is characteristic of the desired quality of the information system itself. The better the quality of the information system it will produce qualified information. The higher quality of information systems in an organization will certainly provide satisfaction to its users. Theory of Reasoned Action (TRA), someone will use the information system on the grounds that the system used will provide benefits. The quality of information systems in this study is one factor that can affect the behavior of taxpayers in using e-billing system. Taxpayer perceptions about the quality of information systems in e-billing system will affect the taxpayer's satisfaction of e-billing system users. High and low quality of information systems on e-billing system will make taxpayers feel satisfied or not. The higher the quality of information systems on e-billing system then the taxpayer will feel satisfied.

Research on the quality of information system has been done a lot, but there are still inconsistencies in the research. Research conducted by Kartika et al., (2016), Sudarsono (2015), and Septianita et al., (2014) obtained the result that the quality of information system has a significant and positive effect on user satisfaction. This research is supported by research conducted by Salam (2014) and Aji (2013). According to Radityo & Zulaikha (2007) proves that the system quality has no significant effect on user satisfaction.Research conducted by Septianita et al., (2014) and Kartika et al., (2016) obtained the result that the quality of information system has a significant and positive effect on user satisfaction. Based on the description can be formulated hypothesis:

H_2: The quality of information system positively affects on the taxpayer's satisfaction of e-billing system users

The quality of information is the degree to what extent information can consistently meet the expectations of users who need information. The higher the quality of information produced by an information system, will further increase user satisfaction (DeLone & McLean, 1992). Likewise on the e-billing system, the higher the quality of information produced by this system will increase the taxpayer's satisfaction of e-billing system users. Theory of Planned Behavior (TPB), the quality of information in this study is one factor that can affect the behavior of taxpayers in using e-billing system. Taxpayer perceptions about the quality of information on e-billing system will affect the taxpayer's satisfaction of e-billing system users. Low and high quality of information on e-billing system will make taxpayers feel satisfied or not. The higher the quality of information on e-billing system then the taxpayer will feel satisfied.Research conducted by Sudarsono (2015), Septianita et al., (2014), Salam (2014), and Aji (2013) prove that the quality of information has a positive effect on user satisfaction. While according to Kartika et al., (2016), Radityo & Zulaikha (2007) that the quality of information has no effect on user satisfaction. Research conducted by Septianita et al.,

(2014) prove that the quality of information positively affects the user satisfaction of information systems. Based on the description can be formulated hypothesis:

H_3: Information Quality positively affects the taxpayer's satisfaction of e-billing system users

Services in the taxation sector can be interpreted as a service given to taxpayers by tax officials to help taxpayers meet their tax obligations. Taxpayer's satisfaction is a form and a benchmark of service delivery that has been done in accordance with expectations (Permatasari et al., 2015). The higher the services provided, the higher the satisfaction (Yuliana, 1995 in Yusnaini, 2010). Theory of Planned Behaviour (TPB), the quality of tax services in this study is one factor that can influence the behavior of taxpayers in using e-billing system. Taxpayer perception about service quality at KPP Pratama Semarang Barat will affect taxpayer satisfaction of e-billing system users. High and low quality of service at KPP Pratama Semarang Barat will make taxpayers feel satisfied or not. The higher the quality of tax services on the KPP Pratama Semarang Barat then the taxpayer will feel satisfied. Research conducted by Septianita et al., (2014) and Aji (2013) prove that service quality positively affects on user satisfaction. While Sudarsono (2015) in his research find the inconsistency, the quality of service does not affect the user satisfaction. If the e-billing system user feels that the quality of service provided is good, then he / she will tend to feel satisfied using the system. It is predicted that the higher quality of services provided, it will affect the higher level of user satisfaction. Research conducted by Septianita et al., (2014) prove that the quality of service positively affect the user satisfaction, so it can be formulated hypothesis:

H_4: The quality of tax service has a positive effect on the taxpayer's satisfaction of e-billing system user

Testing is done simultaneously to find out further the influence of independent variable to dependent variable. Fifth hypothesis states that collectively perceptions of usefulness, quality of information systems, quality of information, and quality of tax services affect the taxpayer satisfaction of e-billing system users.

H_5: Perceived usefulness, quality of information system, quality of information, and quality of tax service simultaneously have a positive effect on taxpayer's satisfaction of e-billing system user
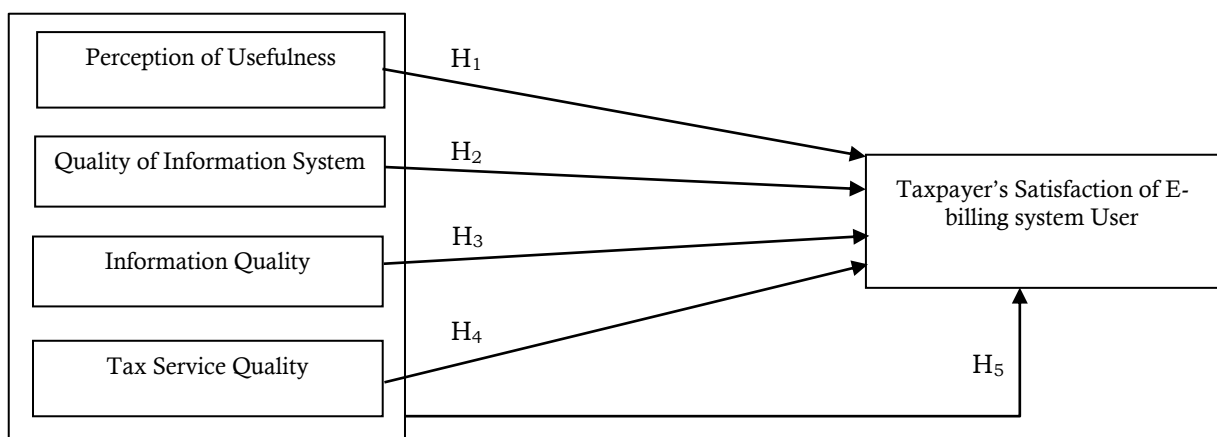

Figure 1. Research Model

METHODS

This research was a quantitative research by using primary data. This study used primary data through questionnaire method. The population in this study were taxpayers who used electronic tax payment system (e-billing system) registered in KPP Pratama Semarang Barat. The number of taxpayers who used e-billing system registered in KPP Pratama Semarang Barat amounted to 7,426 taxpayers in 2016. Questionnaires were distributed to taxpayers of e-billing system users registered in KPP Pratama Semarang Barat on 27th, 29th, 30th, and 31st March 2017 so that the sample could be used as many as 97 samples. Sampling method in this research used convenience sampling method. Convenience sampling method was a sample taken by chance by approaching everyone who was in the same location with the condition that the person met the criteria that have been determined.

The variables in this study consisted of four independent variables namely Perceived usefulness, quality of information system, quality of information, and quality of tax service and one dependent variable that was taxpayer's satisfaction of e-billing system user. The operational definition of variables could be seen in table 1.

Table 1. Operational Definition of Variables

Variables	Definition	Indicators
Taxpayer' satisfaction of e-billing system user	The feeling of taxpayer in using e-billing system by comparing between the result perceived and expectation (Kotler & Keller, 2009)	1. Easy (Salam, 2014) 2. Practical 3. Cheap
Perception of Usefulness	The level extent to which taxpayer perceived usefulness on the use of e-billing system (Davis, 1989)	1.Effective (Kartika et al., 2016) 2. Useful (Kartika et al., 2016)
Quality of information system	The characteristic of quality which is desired by information system (DeLone & McLean, 2003)	1. Reliable (Salam, 2014) 2. Sophisticated (Salam, 2014) 3. Secure (Aji, 2013)
Information quality	Level the extent of information can consistently meet Information (DeLone & McLean, 1992)	1. Accuracy (Aji, 2013) 2.Complete (Kartika et al., 2016)
Tax service quality	Ability of the tax officer in serving the taxpayer with optimal (Pratama et al., 2015)	1. Phsycal evidence (Pratama et al; 2015) 2. Responsiveness (Pratama et al., 2015)

Data analysis method used in this research was descriptive statistical analysis and multiple linear regression analysis. Validity and reliability tests were used to determine the validity and consistency of the measuring instrument research. Multiple linear regression analysis included prerequisite test of multiple linear regression analysis (normality test and linearity test), classical assumption test (multicollinearity test and heteroscedasticity test), and multiple linear regression analysis test. This study used SPSS version 21 program.

RESULTS AND DISCUSSIONS

The results of descriptive statistical analysis in this study based on answers on the questionnaire could be seen in table 2.

Table 2. Descriptive Statistics Results

	N	Min	Max	Mean	Std.Deviation
Taxpayer's Satisfaction (Y)	97	30	50	40.23	4.239
Perceived usefulness (X_1)	97	19	35	28.81	3.661
Quality of information system (X_2)	97	26	45	35.21	4.161
Information Quality (X_3)	97	18	30	23.91	2.622
Tax service quality (X_4)	97	16	35	26.88	3.895
Valid N (Listwise)		97			

Source: primary data processed, 2017

Based on table 2, it could be known that the taxpayer was satisfied with the use of e-billing system viewed based on minimum, maximum, and average values that exceeded the middle value. The average effect of the Perceived usefulness level toward the taxpayer satisfaction of e-billing system users was high as many as 28.81 in the high category. The average effect of information system quality on taxpayer satisfaction of e-billing system users was 35.21 which was categorized high. The information quality variable was categorized high because the minimum value exceeded the middle value. While the quality of tax service had a low score so that the level of taxpayer satisfaction was also low. Standard deviation was less than average which meant that small deviations were data deviation on average.

Data of this research have fulfilled validity test with Corrected Item value - Total Correlation> r table was 0.4438 and reliability test with Cronboach's Alpha value> 0.70. The prerequisite test of multiple linear regression analysis on the normality test obtained Kolmogorov-Smirnov value of 1.340 with a significance of 0.055 so that the data on all variables have been distributed normally. While on linearity test through durbin watson test obtained D-W value on main model of 1.699> dl value of 1.592. This indicated that there was no positive autocorrelation and the model specification used has been correct. The classical assumption test on multicollinearity test had a value of tolerance $\geq$ 0.10 and VIF $\leq$ 10 so no multicollinearity occured. While on the heterocedastisity test for all independent variables had significance value above 0.05 so that the regression model did not contain any heterocedasticity. Multiple linier regression analysis test was used to know the effect of free variable (X) on dependent variable (Y). Hypothesis test results based on multiple linear regression analysis could be seen in table 3.

Based on the test of regression analysis conducted, it was obtained equation: $\hat{Y} = 7.627 + 0.515X1 + 0.019X2 + 0.515X3 + 0.178X4$ The regression equation above showed the constant value of 7.627 stated that if the Perceived usefulness, the quality of information system, the quality of information, and the quality of the tax service were considered constant, the taxpayer's satisfaction of e-billing system users was 7.627. Regression coefficient of Perceived usefulness equal to 0.515 stated that if there was an increase or decrease of variable value by one unit with assumption that other variables were constant, hence the value of taxpayer's satisfaction of e-billing system user variable would increase or decrease equal to 0.515. Regression coefficient of information system quality equal to 0.019 stated that if there was an increase or decrease of variable value by one unit with assumption of other variable constant, hence variable value of taxpayer's satisfaction of e-billing system user would increase or decrease equal to 0.019. The regression coefficient of

information quality of 0.515 stated that if there was an increase or decrease of the variable by one unit with the assumption of other variable constant, then the value of taxpayer's satisfaction of e-billing system user would increase or decrease by 0.515. Finally, the regression coefficient of the tax service quality equal to 0.178 stated that if there was an increase or decrease in the variable value by one unit with the assumption that other variables were constant, then the value of taxpayer's satisfaction of e-billing system user would increase or decrease by 0.178

Table 3. Result of Hypothesis Test

	Hypothesis	β	Sig.	α	Result
H_1	Perceived usefulness had a positive effect on taxpayer's satisfaction of e-billing system users	0.515	0.000	0.05	H_1 accepted
H_2	Information system quality had a positive effect on taxpayer's satisfaction of e-billing system users	0.019	0.860	0.05	H_2 rejected
H_3	Information quality had a positive effect on taxpayer's satisfaction of e-billing system users	0.515	0.001	0.05	H_3 accepted
H_4	Tax service quality had a positive effect on taxpayer's satisfaction of e-billing system users	0.178	0.057	0.05	H_4 rejected
H_5	Perceived usefulness, system quality information, quality of information, and qualitytax service simultaneously had a positive effect on taxpayer's satisfaction of e-billing system users	-	0.000	0.05	H_5 accepted

Source: primary data primer processed, 2017

Perceived usefulness positively affected on taxpayer's satisfaction of e-billing system user because e-billing system was easier, faster, more effective, more flexible, able to record deposit data, and able to give benefit to taxpayer of e-billing system user in fulfilling tax administration obligations. The majority of respondents have felt the usefulness of e-billing system with the high level of perceived usefulness of e-billing system by 92.78%. The result of this study was in line with the research undertaken by Kartika et al., (2016) and Amin et al., (2014) that perceived usefulness had a positive relationship to user satisfaction. Venkatesh *et al.*, (2003) in Athmay et al., (2016) found that the usefulness and ease of use of the system influenced the user's attitude to receive information systems. The characteristics of the user was as a factor affecting the adoption of information systems by Rogers (1995) in Ayo et al., (2016). This concept described the size at which the use of a technology was believed to bring benefits to the user by Chin and Todd (1995) in Kartika et al., (2016). Perceived usefulness could increase taxpayer satisfaction of e-billing system user if usage of technological system or e-billing system facility could be felt by taxpayer. Perceived usefulness affected on the taxpayer's satisfaction of e-billing system users was in harmony with attribution theory where someone in interpreting an event, reason, or cause of his/her behavior was determined by the perception. Taxpayers assessed that the existence of e-billing system had the utility to facilitate taxpayers in fulfilling tax administration obligations. The perceived use of e-billing system made the user taxpayers of this system feel satisfied. The Technology perceived usefulness was a major influence for computer acceptance behavior. A system user would have a certain view

that the use of the system would improve his/her performance. Behavior of the use of information technology was preceded by the perceived usefulness also the perceived ease of use of information technology. The perceived ease of use regarding the use of the system could affect user satisfaction. A system could be said to be good if it could be used by users who needed it and was user friendly.

Taxpayers assessing the usefulness of e-billing system was still less than optimal was 7.22%. The percentage was included in the statement of the research questionnaire with the lowest response rate of the respondents was on the statement about more efficient. The use of e-billing system that has not been efficient also became a obstacle as it took longer time when the server from the system had a trobel. The Directorate General of Taxes should provide a suggestion column on the tax online website to accommodate input from the taxpayer, so that the Directorate General of Taxes could improve the quality of tax services. In addition, the taxpayers of e-billing system users should use e-billing system in order not to approach the payment due date to minimize the system experienced trobel.

The quality of information system had no effect on taxpayer satisfaction of e-billing system users because the existing system was still not optimal. In addition, taxpayers assessed that e-billing system has not become a system that facilitated taxpayers. Not all taxpayers could operate e-billing system. It was not guaranteed there was no error when using e-billing system also made taxpayers have not felt satisfied. This was evidenced by the lowest answer score on the research questionnaire that was on the statement about the low error rate on the use of e-billing system. The result of this study was in line with the study Radityo & Zulaikha (2007) proved that the quality of the system had no significant effect on user satisfaction. The quality of a system greatly affected the success of the system in meeting the needs of users and greatly determined the level of user satisfaction who used the system. If the level of system quality increased then taxpayer satisfaction would also increase (Widyadinata & Toly, 2014). The measure of user satisfaction on a computer system was reflected by the quality of the system (Guimaraes, Igbaria, and Lu 1992; Yoon, Guimaraes, and O'Neal, 1995 in Istianingsih & Wijayanto, 2008). User satisfaction to an information system was how the user viewed the information system in real, not on the quality of the system technically (Guimaraes, Staples, and McKeen, 2003 in Kartika et al., 2016).

The quality of the information system had no effect on the taxpayer's satisfaction. The e-billing system was not aligned with the theory of Technology Acceptance Model (TAM) where e-billing system should facilitate the user's work to be faster and effective so as to give satisfaction to the users. In addition to the theory of Technology Acceptance Model (TAM), according to Theory of Reasoned Action (TRA) one would utilize the information system on the grounds that the system would give benefits to its users. When a person received a poor quality system, the user would be dissatisfied with the use of the e-billing information system in fulfilling his/her tax administration obligations. The existence of the statement with the lowest answer score that was on the statement about the level of error in the use of e-billing system which was low, the KPP Pratama Semarang Barat should increase socialization about the use of e-billing system both in material and practice. In addition, the provision of knowledge about the types of taxes and types of deposits as well as providing directions to taxpayers to act carefully when filling the Electronic Deposit Form (SSE) in e-billing system was also necessary because according to the research results there were taxpayers who had mistakes on the type of taxes and types of deposits on tax payments or deposits caused by lack of care. If you got an error on the type of tax and type of deposit then the taxpayer could make a transfer on the deposit that experienced an error.

Quality of information positively affected on the taxpayer's satisfaction of e-billing system users because the information on e-billing system could be trusted, real time, relevant, complete, and consistent. This was supported by the majority of respondents who assessed that the level of information quality of e-billing system was high at 87.63%. The results of this study was in line with

the research undertaken by Sudarsono (2015), Septianita et al., (2014), Salam (2014), and Aji (2013) prove that the quality of information has a positive effect on user satisfaction. The higher the quality of information generated by an information system, would further increase user satisfaction (DeLone & McLean, 1992). The quality of the information affected on the taxpayer's satisfaction of e-billing system users was in line with the theory of Technology Acceptance Model (TAM) that information on e-billing system would be useful to the taxpayer of e-billing system user in completing their obligation. In addition, according to Theory of Planned Behavior (TPB) that a person in behaving was determined by the behavioral perception control obtained based on information available on the e-billing system. Quality of information would improve the taxpayer's assessment on the information in e-billing system so as to result in satisfaction of the taxpayers of e-billing system users. Taxpayers assessed the quality of information of e-billing system was still less than optimal by 12.37%. The percentage was included in the statement of the research questionnaire with the level of answers from the lowest respondent was the statement about accurate. Improved system quality was directly proportional to the quality of information. The Directorate General of Tax should improve the accuracy of information on e-billing system in order to produce better information.

The quality of tax service did not affect the taxpayer's satisfaction of e-billing system users because the existing tax service was less than optimal. Taxpayers felt that the tax service provided by the officers has not been fast and responsive. This was evidenced by the statement with the answer score of the lowest research questionnaire that was on the statement about fast and responsive. The result of this study was in line with the study conducted by Sudarsono (2015) in his research found that the quality of service did not affect the user satisfaction. Taxpayer's satisfaction was a form and a benchmark of service delivery that has been done in accordance with expectations (Permatasari et al., 2015). Quality of service as a comparison between customer expectations and their perception on the quality of customer service given. Giving high quality and useful services was an effective way to maintain a high quality relationship with customers (Sharma & Lijuan, 2015). If the e-billing system user felt that the quality of service provided was good, then he / she would tend to feel satisfied using the system. But the results of this study did not support the theory that high and low quality of service did not affect the taxpayer satisfaction of e-billing system users. The quality of tax service did not affect the taxpayers' satisfaction of e-billing system user was not aligned with Theory of Planned Behavior (TPB) where a person in behaving was determined by behavioral perception control. Quality of service would determine the attitude and behavior of a person. If the implementation of the services quality provided did not match the expectations of the system users, then the user's attitude did not feel satisfaction with the system. Tax officers in KPP Pratama Semarang Barat has not given services quickly and responsive yet. KPP Pratama Semarang Barat should improve the service quality quickly and responsive to the taxpayer. In addition, the addition of volunteer tax officers could be done during the busy days of service for faster service and giving direction to every tax officer to be more responsive in every problem of the taxpayer.

The perceived usefulness, quality of information system, quality of information, and quality of tax service simultaneously had a positive effect on taxpayers' satisfaction of e-billing system users because in general, taxpayers felt the benefit of e-billing system to facilitate taxpayers in fulfilling tax administration obligation. Taxpayers felt benefited by this system in terms of time, cost, and energy. The majority of respondents answered in the category of agree based on the questionnaires that have been distributed. The variable of perceived usefulness of e-billing system at most respondents answered in the category of agree on the questionnaire of research that was as many as 414 statements (60.97%). This showed that taxpayers have felt the usefulness of e-billing system in fulfilling the tax administration obligations. The variable of information system quality the most respondents answered in the category of agree on the research questionnaire that was as many as

537 statements (61.51%). This showed that the respondents assessed the quality of information systems have been able to improve the efficiency and effectiveness of taxpayers but not able to represent samples to be said that the system had a good quality of information system.

The variable of information quality the most respondents answered in the category of agree on the questionnaire research as many as 413 statements (70.96%). This indicated that the information contained in the e-billing system could be used in the administration of taxation and has provided information in accordance with the respondents desired. The variable of tax service the most respondent answered in the category of agree on the questionnaire of research that was as many as 389 statement (57.29%), but unable to represent sample to be said that the services have high quality. This showed that the tax service in KPP Pratama Semarang Barat has not given satisfaction to the taxpayers of e-billing system users. Adjusted R^2 value in this research was 0.591 meaning independent variables influence namely perceived usefulness, quality of information system, quality of information, and tax service quality to dependent variable namely taxpayer satisfaction of e-billing system users was equal to 59.1% while the rest that was equal to 40.9% explained by other factors outside this study.

CONCLUSIONS

Based on the results of research, it can be concluded that the perceived usefulness and quality of information have a positive effect on taxpayer satisfaction of e-billing system users. The quality of information systems and the quality of tax service do not affect the taxpayer's satisfaction of e-billing system users. Perceived usefulness, quality of information system, quality of information, and quality of tax service simultaneously have a positive effect on taxpayer satisfaction of e-billing system users. Suggestions that writers can give based on the results of this study is the Directorate General of Taxation to provide a suggestion column on the online website of tax. The provision of suggestion column aims to accommodate inputs from taxpayers. KPP Pratama Semarang Barat should use volunteer service during busy days of service so that service becomes faster. In addition, giving direction to each tax officer to be more responsive in every problem of the taxpayer. It aims to improve the quality of service quickly and responsive in serving the taxpayer. The taxpayer of the e-billing system user should be at the time of making the tax payment not approaching due date to reduce the trob rate on the system due to the number of taxpayers using the e-billing system approaching the payment due date. Researchers can then use other variables such as perceived ease of use and user behavior.

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