

Taxpayers' attitude in using e-Filing system: Is there any significant difference among demographic factors?

Abstract

This study employs the Technology Acceptance Model (TAM) to examine taxpayers' attitude in using e-Filing system. Data are collected from taxpayers in three higher learning institutions in Labuan F.T. The purpose of this study is to examine the differences of taxpayers' attitude to use e-filing among gender, level of education, experience of handling and learning the system. Besides, this study also examines the relationship between taxpayers' attitudes and perceived usefulness, perceived ease of use, information system quality, information quality and perceived credibility. The result shows significant differences among experience and non-experience taxpayers in handling and learning e-filing system. Education background of taxpayers has also played an important role in encouraging the attitude of taxpayers to use e-filing. However, the gender of taxpayers provides no difference in terms of their attitude in using and applying the system. In addition, this study found strong relationship between attitude and TAM determinants namely perceived usefulness, perceived ease of use, information system quality, information quality and perceived credibility. The implication of this study suggests that Inland Revenue Board (IRB) should increase and strengthen their awareness program to educate non-experience taxpayers so that it will simultaneously improve the attitude of taxpayers to use this electronic system. © Azleen, Zulkeflee, Rushdan 2009.