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**THE ACCEPTANCE OF TAX E-FILING SYSTEM AMONG SALARIED
TAXPAYERS IN SARAWAK**

By

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UUM
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**Research Paper Submitted to
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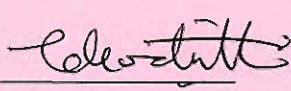
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ABSTRACT

The Inland Revenue Board of Malaysia (IRBM) introduced electronic filing (e-filing) for tax returns in 2003 for corporate taxpayers and later in 2006, it was expanded to include individual taxpayers. This service is available for free. After more than 10 years of its implementation, the usage rate shows a positively increasing trends from year to year. This 10-year period should be adequate for the system to be accepted. However, a recent acceptance rate of the system shows only 52.21% salaried taxpayers have used e-filing for tax returns in Malaysia and accordingly Sarawak taxpayers with only 50.43%. This paper studies the salaried taxpayers' acceptance of the online system for filing their individual income tax returns, particularly in Sarawak, by using the Unified Theory of Acceptance and Use of Technology (UTAUT) model. The aim of the study is to identify the relationship between performance expectancy, effort expectancy, social influence and facilitating conditions and the acceptance of tax e-filing system. Another objective is to determine the significant factor of tax e-filing system acceptance in Sarawak. To gather information, about 630 self-administered questionnaires were distributed to the respondents and the data was used to measure the relationship by using several analysis: T-Test, One-way Analysis of Variance (ANOVA), Pearson Correlation Coefficient and Multiple Regression. The findings show that performance expectancy, effort expectancy, facilitating conditions and social influence have a significant and positive relationship on behavioral intention in using tax e-filing system. Performance expectancy, facilitating conditions and social influence found as significant determinant in this study, while, effort expectancy were not significant. Since the IRBM is currently taking steps to enhance services delivery of the tax e-filing system, the results may assist the IRBM to plan a more effective strategy in term of designing the tax e-filing system to better serve salaried taxpayers in Malaysia.

Keywords: Unified Theory of Acceptance and Use of Technology (UTAUT), salaried taxpayers, tax e-filing system.

ABSTRAK

Lembaga Hasil Dalam Negeri Malaysia (LHDNM) telah memperkenalkan sistem pemfailan cukai elektronik (e-filing) pada tahun 2003 untuk pembayar cukai korporat dan kemudian ia telah diperluaskan kepada pembayar cukai individu pada tahun 2006. Perkhidmatan ini disediakan secara percuma. Selepas lebih dari 10 tahun pelaksanaannya, kadar penggunaan menunjukkan trend peningkatan yang positif dari tahun ke tahun. Tempoh 10 tahun ini boleh dikatakan cukup matang untuk suatu sistem itu diterima. Walaubagaimanapun, baru-baru ini kadar penerimaan terhadap sistem e-filing menunjukkan hanya 52.21% pembayar cukai bergaji telah menggunakan e-filing untuk pulangan cukai di Malaysia dan oleh pembayar cukai Sarawak dengan hanya 50.43%. Dalam kertas ini, penerimaan pembayar cukai bergaji terhadap sistem dalam talian untuk memfailkan pulangan cukai pendapatan individu, terutama di Sarawak, dengan menggunakan Teori Unified Theory of Acceptance and Use of Technology (UTAUT). Tujuan kajian adalah untuk mengenal pasti hubungan antara jangka prestasi, jangka usaha, pengaruh sosial, keadaan fasilitati terhadap penerimaan sistem cukai e-filing. Satu lagi objektif adalah untuk menentukan faktor yang penting penerimaan sistem cukai e-filing di Sarawak. Untuk mengumpul maklumat, kira-kira 630 soal selidik yang ditadbir sendiri telah diedarkan kepada responden dan data diukur dengan menggunakan beberapa analisis: Ujian-T dan Analisis Sehalu Varians (ANOVA), Pekali Korelasi Pearson dan Regresi Berganda. Hasil kajian menunjukkan bahawa jangka prestasi, jangka usaha, keadaan fasilitati dan pengaruh sosial mempunyai hubungan yang signifikan dan positif terhadap niat tingkah laku dalam menggunakan sistem cukai e-filing. Jangka prestasi, keadaan fasilitati dan pengaruh sosial didapati sebagai penentu penting dalam kajian ini, manakala, jangka usaha adalah tidak signifikan. Sebagaimana LHDNM yang kini sedang mengambil langkah-langkah untuk meningkatkan perkhidmatan penghantaran sistem cukai e-filing, hasil kajian diharapkan boleh membantu LHDNM untuk merancang strategi yang lebih berkesan dari segi mereka bentuk sistem cukai e-filing yang lebih baik kepada pembayar cukai bergaji di Malaysia.

Katakunci: Unified Theory of Acceptance and Use of Technology (UTAUT), pembayar cukai bergaji, sistem cukai e-filing.

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ABBREVIATIONS

IRBM	: Inland Revenue Board of Malaysia
IT	: Information Technology
TRA	: Theory of Reason Action
TPB	: Theory of Planned Behavior
TR	: Technology Readiness
UTAUT	: Unified Theory of Acceptance and Use of Technology
TAM	: Technology Acceptance Model
MM	: Motivational Model
MPCU	: Model of Personal Computer Utilization
IDT	: Innovation Diffusion Theory
SCT	: Social Cognitive Theory
ICT	: Information and Communications Technology
SAS	: Self-Assessment System
PE	: Performance Expectancy
EE	: Effort Expectancy
SI	: Social Influence
FC	: Facilitating Conditions
BI	: Behavioral Intention
PU	: Perceived Usefulness
PEOU	: Perceived Ease of Use
PBC	: Perceived Behavioral Control
E-filing	: Electronic filing

CHAPTER 1

INTRODUCTION

1.1 Background and Motivation of the Study

Tax e-filing is a well-known e-Government service related to the Inland Revenue Boards of Malaysia (IRBM) that is responsible for collecting direct tax in Malaysia. The term, 'e-Government services', has emerged as a popular catchphrase in the world of public administration. As for Malaysia, the government is inspired by the wave of e-Government services as its establishment can increase the public services quality and also its internal operations (Mohd Ramli, 2012). The implementation of e-Government services marks the beginning of the journey of the government to transform the way it operates, modernizes and enhances its services delivery (MSC, 1997). This also applies to the tax e-filing system in Malaysia, the major purpose is being to enhance efficiency of the tax revenue authority's operations (Inland Revenue Board of Malaysia, 2009, p.11).

However, under the International e-Government ranking survey, the results show that Malaysia's ranking is in the 25th position among the 63 countries surveyed in 2015 with a total score of 64.87% (Waseda University, 2015). Although the position increased by two notches compared to 2014 with a score of 63.71%, e-Government usage in Malaysia is considered low compared to other countries, such as Singapore. Singapore, who is the geographically closest to Malaysia, is in the first place in

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