

ABSTRACT

The purpose of this study is to examine the effect perception of usability, perceived ease of use of sustainable e-filing. This study uses a type of associative research which is a study that aims to determine the relationship or influence between two or more variables. This study took an individual taxpayer population in Palembang. The sample was determined by using convenience sampling method of 100 individual taxpayers who use e-filing in Palembang. The data were collected by distributed the questionnaire. Hypothesis testing using multiple regression analysis method with SPSS ver program. 17

The results showed that the first hypothesis (H1) states that usability perceptions have a positive effect on the use of sustainable e-filing. The second hypothesis (H2) states that there was positive contribution between perceived ease of use to the sustainable use of e-filing.

Keywords: usability perception, perceived ease of use, e-filing