

ABSTRACT

The purpose of this study is to examine the influence of application of e-filing reporting system measured using perceived ease of use (ease), perceived usefulness (usability) and intention to use (behavior to keep using) to satisfaction, trustworthiness and compliance Mandatory Individual Tax at KPP Pratama Ilir Timur Palembang. This study uses Theory Acceptance Model (TAM) as the theory. The population is all Individual Taxpayers registered in KPP Pratama Ilir Timur Palembang with the number of samples of 100 people. The data analysis is multiple regression analysis to know influence of e-filing reporting system performance to satisfaction, trust and compliance level of Individual Taxpayer. This study also uses F statistic test to determine the effect of simultaneously the three performance variables of e-filing reporting system, and determinant coefficient to know how big influence of independent variable to dependent variable. The result showed that application of e-filing reporting system has effect both on satisfaction, trustworthiness, and compliance of Individual Taxpayers in paying taxes.

Keywords: ease, usability, behavior to keep using, satisfaction, trust and compliance.