APPLICATION OF E-GOVQUAL AND IMPORTANCE-PERFORMANCE ANALYSIS (IPA) METHODS TO EVALUATE E-FILING SERVICES: A CASE STUDY OF WP OPs IN JABODETABEK

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ABSTRACT

E-filing is a way of electronically submitting an Annual Tax Return, done online and in real-time via the Internet on the DJP website. This study aimed to determine the effect and evaluate the quality of e-filing applications in public services so that in the future, it can improve public services to the community. The object of this research is 120 WP OPs in Jabodetabek. This study uses the e-GovQual method to determine the attributes of the research questionnaire. The variables used are efficiency, trust, reliability, and citizen support. The sampling technique is purposive sampling. The analysis tools used are validity test, reliability test, path coefficient, and importanceperformance analysis (IPA). IPA is used to calculate data from the questionnaire and find out which attributes need improvement. Based on the results of the research that has been done, efficiency and citizen support affect user satisfaction. Meanwhile, trust and reliability do not affect user satisfaction. The average value of the conformity level is 100.61%, indicating that the service performance has met user expectations. The gap value is 0.03%, meaning that the performance and service have met user expectations. Two attributes need to get top priority for improvement: the information displayed on the e-filing application is the latest information (EF6), and the e-filing application runs well when using the browser on my computer/laptop/gadget (RB5).

Keywords: E-Government Quality (E-GovQual), Importance Performance Analysis (IPA), E-filing.

INTRODUCTION

Rapid technological developments cannot be avoided in the current era of globalization. Technological advances impact all areas of life (Fathony et al., 2021). The development of technology is also used by government and private institutions in implementing public services. The quality of public services is one of the determinants of the success of bureaucratic reform to become a barometer of public satisfaction. Technology in public services makes it easier to carry out public services effectively, efficiently, quickly and responsively (Doni, 2021).

Various methods of measuring service quality can measure the measurement of service quality. According to Kotler & Keller (2016), "quality is the completeness of the features of a product or service that has the ability to satisfy a need". Service quality focuses on meeting needs and requirements and timeliness in meeting customer expectations (Arianto, 2018).

Service quality is important in providing excellent service quality (Mulyapradana & Lazulfa, 2018). The quality of this service is the main point for agencies that affect customer satisfaction, and customer satisfaction occurs when the quality of service is delivered correctly. This study's measurement of service quality uses e-government services using the e-government quality (e-GovQual) method.

E-government quality (e-GovQual) is a method of measuring electronic information systems in providing services to the public (Putri Sekti Ari & Hanum, 2021). This method can increase the ability of government agencies to identify needs and encourage people to get maximum service (Hidayah et al., 2019). Initially, the e-GovQual dimension consisted of six variables: ease of use, trust, functionality of the interaction environment, reliability, content and appereance of information, citizen support. After validation, the selected indicators are efficiency, trust, reliability dan citizen support (Papadomichelaki & Mentzas, 2012). Efficiency is the ease of users accessing the website and the quality of the information provided. Trust is the degree to which the user believes that the website is safe from tampering and that personal data and information are protected. Reliability is the feasibility and speed of users in accessing, using and receiving service sites. Citizen Support is getting help when needed (Papadomichelaki & Mentzas, 2012). One of the e-government services in Indonesia belonging to the Ministry of Finance that Indonesian people have implemented quite well is Electronic Filling (E-Filing) (Nautami & Wahid, 2019). The results of e-GovQual are processed with Importance-Performance Analysis (IPA) to identify gaps and compatibility between user expectations for the services provided. That aims to find out which variables are good enough and which need to be improved in the e-filing application assisted by a cartesius diagram.

The IPA approach is illustrated by a cartesius chart consisting of the X-axis, which shows the level of performance and the Y-axis, which shows the level of expectation or security (Nautami & Wahid, 2019). The indicators on e-GovQual will be mapped into four quadrants, namely concentrate here (high importance, low performance), keep up the good work (high importance, high performance), low priority (low importance, low performance) dan possible overkill (low importance, high performance). Indicators included in the concentrate quadrant here will receive special attention and recommendations for improvement.

Based on Article 1 number 1 Law No.16 of 2009 concerning General Provisions and Procedures for Taxation states: "Taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the law, by not getting an imbalance directly and used for the needs of the state for the greatest prosperity of the people". Taxes are the most potential source of state revenue for implementing and improving national development (Windiarti & Sofyan, 2018); (Fitri et al., 2021).

Table 1
State Revenue Realization (Billion Rupiah), 2021-2023

Sumber Penerimaan - Keuangan	Realisasi Pendapatan Negara (Milyar Rupiah)		
	2021	2022	2023
I. Penerimaan	2 006 334,00	2 435 867,10	2 443 182,70
Penerimaan Perpajakan	1 547 841,10	1 924 937,50	2 016 923,70
Pajak Dalam Negeri	1 474 145,70	1 832 327,50	1 960 582,50
Pajak Penghasilan	696 676,60	895 101,00	935 068,60
Pajak Pertambahan Nilai dan dan Pajak Penjualan atas Barang Mewah	551 900,50	680 741,30	740 053,60
Pajak Bumi dan Bangunan	18 924,80	20 903,80	31 311,00
Bea Perolehan Hak atas Tanah dan Bangunan	0,00	0,00	0,00
Cukai	195 517,80	224 200,00	245 449,80
Pajak Lainnya	11 126,00	11 381,40	8 699,50
Pajak Perdagangan Internasional	73 695,40	92 610,00	56 341,10
Bea Masuk	39 122,70	43 700,00	47 528,50
Pajak Ekspor	34 572,70	48 910,00	9 012,70
Penerimaan Bukan Pajak	458 493,00	510 929,60	426 259,10
Penerimaan Sumber Daya Alam	149 489,40	218 493,10	188 744,80
Pendapatan dari Kekayaan Negara yang Dipisahkan	30 496,80	40 405,30	44 068,10
Penerimaan Bukan Pajak Lainnya	152 504,00	149 013,40	110 429,80
Pendapatan Badan Layanan Umum	126 002,80	103 017,70	83 016,40
II. Hibah	5 013,00	1 010,70	409,40
Jumlah	2 011 347,10	2 436 877,80	2 443 592,20

Based on the table above, taxes are the country's largest source of income, especially in Indonesia. Sources of tax revenue have no limited age, along with the increasing population, the greater the state revenue from the tax sector. The total tax revenue in 2023 is IDR 2.016.923,70. The benefits of taxes can be seen and felt in everyday life in almost all sectors, such as health facilities, transportation, education, public space and infrastructure, and others (Cermati.com, 2023).

Every citizen has a responsibility in taxation which reflects the state's obligations. That is in line with the self-assessment system adopted in the Indonesian tax system. The self-assessment system means that every taxpayer is responsible for paying, reporting, and announcing their taxes to the government, which the DJP regulates. This system regulates that the taxpayer must submit an annual tax return even if other parties, such as employers, have made tax deductions. Even though the employer has deducted income tax, employees or workers still have to fill out and submit an annual SPT to the tax office (Kementerian Keuangan Republik Indonesia, 2023).

Initially, the taxpayer manually submitted a notification tax return to the Director General of Taxes through the Tax Service Office. The tax return is submitted in hardcopy (paper form) provided by the Tax Service Office. The development of information technology is growing, thus supporting the implementation of DJP's main duties in increasing state revenues. The government implements internet-based reforms because the willingness of taxpayers to report taxes is still relatively low. The reason is that taxpayers need more awareness, honesty, discipline and the desire to fulfil their obligations based on applicable tax regulations (Qalbi et al., 2021). In improving the quality of taxation in Indonesia, DJP is making efforts to improve services, namely modernizing tax payment services by taxpayers to make it easier to submit tax returns through the electronic system. Submission of Tax Returns electronically makes it easy for taxpayers to report the amount of tax that must be withheld without the need to come directly to the tax office to fulfil their tax obligations according to the tax return (Qalbi et al., 2021)

In improving the quality of taxation in Indonesia, DJP is making efforts to optimize services, namely modernizing tax payment services by taxpayers to facilitate the submission of tax returns through an electronic system. Electronic submission of tax returns makes it easy for taxpayers to report the amount to be paid without needing to come directly to the tax office to fulfil their tax obligations according to the tax returns (Qalbi et al., 2021).

On May 24, 2004, through the Decree of the Director General of Taxes Number Kep-88/PJ/2004, the e-filing application or Electronic Filing was officially launched for the first time at the Office of the President of the Republic of Indonesia (Manullang et al., 2020). At that time, e-filing could only be used through an Application Service Provider (ASP). In 2014, apart from through ASP, e-filing can be done through the DJP website based on Director General of Taxes Regulation Number PER-03/PJ/2015 (Rinaningsih, 2018). Electronic Filing System (e-filing) is a system provided by DJP on the official website of DJP Online (https://djponline.pajak.go.id), where taxes are reported or submitted via tax return electronically via an online system real-time through websites or mobile device applications (Kementerian Keuangan Republik Indonesia, 2023). E-filing can be in the form of periodic and annual tax returns in electronic form on computers or other media such as smartphones, tablets and other electronic media that can support e-filing operations (Idly & Andrianus, 2019). Taxpayers who submit their annual tax returns through the e-filing system must have an Electronic Identification Number (EFIN). Electronic Identification Number, or EFIN, is a Taxpayer identity number issued by the DJP for taxpayers who make electronic transactions.

The existence of e-filing can help reduce the time and costs required by taxpayers to prepare, process and submit annual tax returns because online tax service services have electronic forms that guide service users. Another advantage of e-filing is the system and

information quality. This online tax service can be used anytime, anywhere, so Tax Return submissions can be made anytime within 24 hours. For taxpayers, e-filing technology is no longer needed in paper because all documents sent are electronic. At the same time, it makes it easier for tax officials to manage databases because taxpayer documents are stored in digital form (Kementerian Keuangan Republik Indonesia, 2023).

The application of reporting using e-filing is more challenging than one might imagine. According to some taxpayers, electronic filing of tax returns via e-filing is difficult due to a lack of knowledge of tax terms, and the dissemination of tax regulations between tax officials and taxpayers regarding the tax reporting process used when using e-filing has yet to spread. Elderly taxpayers are unfamiliar with technology which causes difficulties in operating the internet. Another thing that hinders taxpayers from reporting their taxes is seen from a bad internet connection, server down, and maintenance disturbances (Fitriya, 2022). Usually, when the tax reporting deadline, the server is down. According to Muslim & Suprianto (2021), the problem with reporting an individual's annual tax returns is when inputting data, such as forgetting passwords, EFIN activation, being unable to self-report, logging in, and NPWP registration errors.

Table 2
Number of tax Returns reported by Type of Taxpayer (2022-2023)

No	Nama	2022 / SPT	2023 / SPT
1	Badan	407.065	476.590
2	Orang Pribadi	11.785.747	12.100.283
3	Total	12.192.812	12.576.873

Jumlah SPT yang Dilaporkan Berdasarkan Jenis Wajib Pajak (2022-2023)* · databoks

*) data hingga 15 April 2023

The Ministry of Finance has received 12.576.873 million annual tax returns for the 2022 tax year as of April 15, 2023. The submission of the annual tax returns increased by 3,15% from the previous year. Sri Mulyani detailed that the total tax annual returns consisted of 476.590 tax annual returns Taxprayer for Entities, an increase of 17,08% from the previous year, and 12.100.283 tax annual returns taxpayer for Individuals, an increase of 2,67%.

Table
Number of Annual Tax Returns Reported by Type of Submission (2023)

No	Information	2023
1.	E-Filing	10,61 Million
2.	E-Form	1,55 Million
3.	E-SPT	5.635
4.	Manual	410.773

Based on the type of submission, 12,16 million or 96,73% of annual tax returns were submitted electronically, 10,61 million annual tax returns were through e-filing, 1,55 million were through e-form, and 5,635 were through e-SPT. In addition, there are still submissions of Annual tax Returns manually, namely as many as 410,773 or 3,3% of the total reports covering 350,526 WP OP (Individual Taxpayer) and 60,247 WP Agency. Tax collection is carried out systematically and directly to the state treasury, meaning there is no tax payment through tax officials, let alone directing tax money to private pockets (databooks-katadata).

Based on some of these explanations, researchers need further research related to service quality in e-filing applications. The focus of this study is to determine the satisfaction

of individual taxpayers in reporting annual tax returns on the e-filing application using the e-GovQual model and to find out which indicators need to be improved using the IPA method.

Several previous studies have used the e-GovQual method and importance-performance analysis (IPA). Astuti et al. (2022) explained that the e-GovQual method was used to evaluate the E-Performance service system at the Lubulkinggau Personnel and Human Resources Agency (BKPSDM). This research was conducted using e-government quality (e-GovQual) which measures the quality of electronic services focused on government websites. The average suitability score of e-GovQual is 101%. These results indicate that the performance of each indicator can meet user expectations. Based on the calculation, the biggest gap occurs in the trust dimension, and the smallest is in the reliability dimension. The dimensions prioritized for improvement are the dimensions of efficiency (EF4) and the dimensions of citizen support (CS1 and CS2).

Other research on the use of e-government using the e-GovQual and IPA methods to measure the quality of e-government services was also carried out by Alfiatussyuaidah & Putra (2022). Alfiatussyuaidah& Putra researched the Population and Civil Registry Service System in Ogan Ilir Regency. In his research, almost all attributes have yet to meet user expectations, and users are dissatisfied with the performance provided by Dukcapil. It can be seen from the gap values (that 17 indicators are negative, and five indicators are positive. The value of the conformity level is <100%, which is 97%, and two dimensions) must be improved, namely the dimensions of efficiency (E3) and reliability (R4).

RESEARCH METHOD

The object of this research is users of e-filing applications for OP taxpayers for tax reporting. The population selected in this research is all Individual Taxpayers (WP OP) domiciled in Jabodetabek who report their taxes using e-filing. The sample size was taken using the Hair et al. formula, because the population size is unknown. According to Hair et al., (2018), the number of samples taken is at least 5 to 10 times the number of indicators used in the research. There are 23 indicators in this research, so the sample size required is at least 5 x 23 = 115 samples. From the collection of research samples, 120 respondents were obtained, which can represent well the number of respondents needed.

The sampling technique used is a non-probability sampling technique. Non-probability sampling technique is a sampling technique that does not provide equal opportunities or opportunities for each element or member of the population to be sampled (Sugiyono, 2022). The type of non-probability sampling technique used is purposive sampling. The purposive sampling technique is taking samples with certain considerations according to the required criteria, so that the number of samples to be studied can be determined (Sugiyono, 2022). The sample criteria in this research are:
1. Respondents are individual taxpayers domiciled in Jabodetabek.
2. Respondents use the internet and have opened the site www.djponline,pajak.go.id to report their taxes using e-filing.

The type of data used in this research is primary data. Primary data is a source of data obtained directly by collectors without intermediaries (Sugiyono, 2022). In this research, data was obtained directly using a questionnaire in the form of a Google form to taxpayers domiciled in Jabodetabek who reported taxes using e-filing. Where the measurement scale has values from 1-5 which already have their own provisions. The variables studied from the dimensions of government service quality are efficiency, trust, reliability, community support, and user satisfaction intentions.

The research method used in this research is PLS-SEM, with the analysis tool used is SmartPLS 3.2.9 (inner model, outer model, hypothesis testing: path coefficient), and IBM

Statistics SPSS Version 26. Riefky& Hamidah in research (Suriana et al., 2022), the steps taken in Partial Least Square-Structural Equation Modeling (PLS-SEM) modeling are as follows.

1. Designing a Structural Model (Inner Model)

   The inner model describes the relationship between latent variables based on substantive theory. This relationship describes the relationship between the independent variable and the dependent variable. After that, it was analyzed using path analysis.

2. Designing a Measurement Model (Outer Model)

   The outer model shows that there is a direct relationship between the latent variable and the indicator variable.

RESULTS AND DISCUSSION

Path coefficient aims to find the direct influence between exogenous and endogenous variables by looking at parameter coefficients and statistical significance values of T. Parameter significance provides an overview of the correlation between research variables. The standard for rejecting and accepting the proposed hypothesis is to look at the probability value of the p-value with an alpha of 5% which is <0.05 and the t-table value is 1.96 at a significance level of 5%. A hypothesis can be accepted if the t-statistic > t-table, and P Value < 0.05.

Table
Path Coefficient (β) Test Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values	Results
Efficiency -> User Satisfaction	0.426	0.408	0.129	3.313	0.001	Accepted
Trust -> User Satisfaction	-0.007	0.001	0.068	0.096	0.923	Rejected
Reliability -> User Satisfaction	0.058	0.073	0.084	0.691	0.490	Rejected
Citizen Support -> User Satisfaction	0.402	0.404	0.104	3.886	0.000	Accepted

Through table 4, can be seen the results of the path coefficient test shows that:

a. The coefficient value of X1 to Y is 0,001 with a calculated t value of 3,313. The t count value is 3,313 > t table 1.96. It means that H1 is accepted, which means efficiency affects user satisfaction

b. The coefficient value of X2 to Y is 0,923, with a calculated t value of 0,096. Value of t count 0,096 <t table 1,96. It means that H2 is rejected, meaning trust does not affect user satisfaction.

c. The coefficient value of X3 to Y is 0,490 with a calculated t value of 0,691. Value of t count 0,691 <t table 1,96. It means that H3 is rejected, which means reliability does not affect user satisfaction.

d. The coefficient value of X4 to Y is 0,000, with a calculated t value of 3,886. Value t count 3,886 > t table 1,96. It means that H4 is accepted, meaning community support affects user satisfaction.

After knowing how the e-GovQual dimensions influence the e-filing application, the next step is to find out what indicators or attributes need improvement using the importance performance analysis (IPA) method. In carrying out importance performance analysis (IPA), suitability analysis, gap analysis is used, then creating a Cartesian diagram. This can be explained as follows.

This analysis is used to determine the quality performance of e-government services in the form of e-filing applications reporting their taxes on the DJP website based on public assessments. This measurement is carried out by comparing the reality of the service received or the user's perception with the expectation of the service that the user wants, which is assessed as a conformity percentage. The following is the result of conformity between the quality of the e-filing application service in reporting its taxes on the DJP website for each e-GovQual dimension.

Table 5
Results of Analysis of the Conformity Level

Indicator	Mean Performance		Mean Importance		Tingkat Kesesuaian	
	Attributes	**Dimensional**	**Attributes**	**Dimensional**	**Attributes**	**Dimensional**
EF1	4,58		4,44		103,00%	
EF2	4,34		4,28		101,36%	
EF3	4,33		4,32		100,39%	
EF4	4,41	4,38	4,30	4,40	102,52%	100,91%
EF5	4,34		4,33		100,23%	
EF6	4,26		4,38		97,15%	
EF7	4,43		4,35		101,72%	
TR1	4,33		4,29		100,78%	
TR2	4,35	4,31	4,32	4,25	100,77%	101,08%
TR3	4,27		4,23		100,99%	
TR4	4,28		4,21		101,78%	
RB1	4,14		4,22		98,22%	
RB2	4,35		4,28		101,56%	
RB3	4,10	4,24	4,14	4,30	98,99%	99,77%
RB4	4,31		4,23		101,77%	
RB5	4,30		4,38		98,29%	
CS1	4,27		4,10		104,07%	
CS2	4,23	4,24	4,23	4,18	99,80%	100,67%
CS3	4,26		4,26		100,00%	
CS4	4,22		4,27		98,83%	
Average Level of Conformity 4 Dimensions						**100,61%**

Tabel 5.shows the average suitability of each existing indicator of the four e-GovQual variables. The table shows that all the average values of the suitability level of the four dimensions are 100.61%. The highest suitability level in the table above is efficiency, trust, reliability, and citizen support. These results indicate that the performance of each service attribute of the e-filing application can meet users' expectations, meaning that it is what users

expect from the e-filing application or that the performance is very satisfactory/appropriate/good.

That is supported by the opinion of Riyanto & Putera (2022) and Astuti et al. (2022) if the conformity level is more than 100%, it means that the quality of the service provided meets the expectations of service users or the service very appropriate. At a conformity level above 100%, users feel that their expectations can be completed or that the service provider's performance is very satisfactory.

At this stage, it is carried out to determine the level of gap or difference between people's expectations and the perceived performance or user perception of the quality of e-Government services in e-filing applications. Gap analysis or gap analysis in this research was carried out for three things, namely: analysis per service item, analysis per service dimension, and overall average analysis, so that gaps can be identified between each service/item attribute, dimension, and overall of 4 dimensions.The results of the P (Performance) – I (Importance) Gap calculation for each item, per dimension and the overall average can be seen in Table 6 below:

Table 6
Results of Gap Level Analysis

Indicator	Mean Performance		Mean Importance		Gap	
	Attributes	Dimensional	Attributes	Dimensional	Attributes	Dimensional
EF1	4,58		4,44		0,13	
EF2	4,34		4,28		0,06	
EF3	4,33		4,32		0,02	
EF4	4,41	4,38	4,30	4,40	0,11	0,04
EF5	4,34		4,33		0,01	
EF6	4,26		4,38		-0,13	
EF7	4,43		4,35		0,08	
TR1	4,33		4,29		0,03	
TR2	4,35	4,31	4,32	4,25	0,03	0,05
TR3	4,27		4,23		0,04	
TR4	4,28		4,21		0,08	
RB1	4,14		4,22		-0,08	
RB2	4,35		4,28		0,07	
RB3	4,10	4,24	4,14	4,30	-0,04	-0,01
RB4	4,31		4,23		0,08	
RB5	4,30		4,38		-0,08	
CS1	4,27		4,10		0,17	
CS2	4,23	4,24	4,23	4,18	-0,01	0,03
CS3	4,26		4,26		0,00	
CS4	4,22		4,27		-0,05	
4 Dimensional GAP Average						0,03

Table 6 shows the average level of gap for each indicator in the four e-GovQual variables. From the table it can be seen that the average Gap for the 4 dimensions of e-GovQual is 0.03, meaning that user satisfaction is very high with the services provided. The 3 dimensions above show that the gap value is positive, namely trust (0.05), efficiency (0.04), and community support (0.03). There is a gap value which is negative, meaning it shows that the service provided is not in accordance with user expectations or the user is not satisfied

with the quality of the service provided. If viewed based on variables, the biggest gap occurs in the reliability variable with an average value of -0.01.

Then, if we look at the level of indicators/attributes, the biggest gap occurs in the EF6 indicator with a value of (-0.13), which means that improvements are needed in this indicator, because when compared with other indicators, the EF6 indicator has high expectations from the community for good services. good, but in reality the existing service is not appropriate. Other indicators with negative values are RB1 and RB5 at -0.8, CS4 at -0.05, and CS2 at -0.01. The quality of e-Government services in the e-filing application is good, but still needs to be improved

This is supported by the opinion of Riyanto & Putera (2022), if the performance value is smaller than the importance value or the gap is negative, then the quality expected by service users is not appropriate or it can be said that the user is not satisfied with the service provided. If the performance value is greater than the importance value or the gap value is positive, this means that user satisfaction is very high with the services provided. It can be concluded that the overall average value of the Gap level for the quality of e-filing application services is positive or equal to 0.03, meaning that users feel they have very high satisfaction with the services provided.

Next, the analysis process is carried out using Importance Performance Analysis (IPA) or p quadrant analysis, the results of which are mapped into Cartesian with the (x) axis explaining perceptions and the (y) axis for expectations (Martilla & James, 1977). The following are the results of quadrant analysis obtained from data processing resulting from distributing questionnaires.
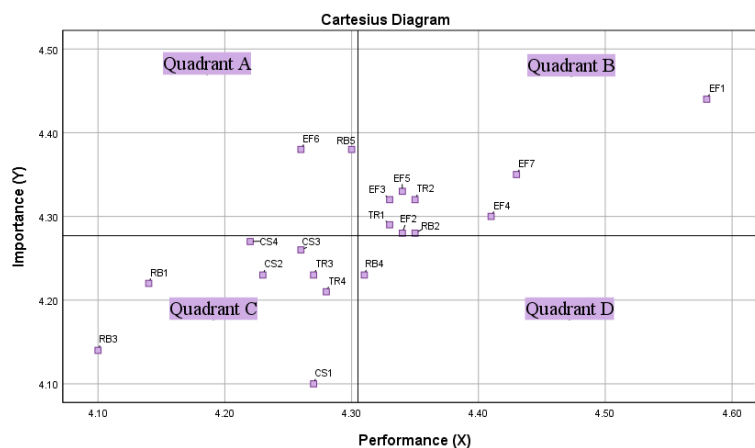

Figure 1. IPA Cartesius Diagram of E-Filing Application Services

Based on Figure 4.8. then it can be known as follows.
a. Quadrant A: there are two main priority factors for improvement which consist of:
  1) Indicator number 6 (EF6): the information displayed on the e-filing application is the latest information.
  2) Indicator number 16 (RB5): the e-filing application runs well when using the browser on my computer/laptop/gadget.
b. Quadrant B: there are nine factors that need to be maintained, consisting of:
  1) Indicator number 1 (EF1): the e-filing application is easy and clear to operate.
  2) Indicator number 2 (EF2): the search column in the e-filing application is effective in helping my search (displaying information according to the keywords entered).
  3) Indicator number 3 (EF3) :the e-filing application has convenience for navigation (easy-to-find menus in the e-filing application).

4) Indicator number 4 (EF4) : the e-filing application suits my needs.
5) Indicator number 5 (EF5) :the information displayed on the e-filing application is correct and detailed.
6) Indicator number 7 (EF7) :if there are fields/forms in the e-filing application, the instructions for filling in and completing them are quite helpful for me.
7) Indicator number 8 (TR1) :my username and password are safe when used in e-filing applications.
8) Indicator number 9 (TR2) :to access the e-filing application, only my data is needed.
9) Indicator number 13 (RB2) :I can access the e-filing application whenever I need it.

c. Quadrant C : there are eight low-priority factors consisting of:
1) Indicator number 10 (TR3) : the data that I have entered into the e-filing application is securely archived.
2) Indicator number 11 (TR4) : the data provided in the e-filing application is only used for certain reasons
3) Indicator number 12 (RB1) :the time required to download files/content/forms on the short e-filing application.
4) Indicator number 14 (RB3) : the e-filing application always appears successfully the first time I access it.
5) Indicator number 17 (CS1) : tax staff shows responsiveness in solving my problem.
6) Indicator number 18 (CS2) : tax staff respond quickly and precisely to me when I need it.
7) Indicator number 19 (CS3) :tax staff has sufficient knowledge to answer my questions.
8) Indicator number 20 (CS4) : tax staff can convey trust and confidence to me.

d. Quadrant D: there is 1 factor that is considered not so important, which consists of:
1) Indicator number 15 (RB4) : the e-filing application provides timely services.

a. Quadrant A (Top Priority)
Quadrant A illustrates that users consider these attributes important, but the services provided do not provide user satisfaction. DJP must pay special attention and improve performance on the attributes in this quadrant, in order to achieve service quality on the DJP website in the e-filing application. An attribute that is included in this quadrant is if the average value of importance exceeds the value of the midpoint of the Y axis (importance) and the average value of performance is less than the value of the midpoint of the X axis (performance).

b. Quadrant B (Maintain Achievement)
The indicators located in quadrant B are the factors that provide the highest satisfaction for users of e-filing application services so that the quality is maintained, because in quadrant B they are considered to meet expectations. Thus, these indicators are assessed as meeting or exceeding the expectations or interests of their users, so that the DJP needs to ensure that the performance managed can continue to maintain its achievements based on the achievements that have been made. Attributes are included in this quadrant if the average importance value is more than the midpoint value of the Y axis (importance) and the average performance value is more than the midpoint value of the X axis (performance).

c. Quadrant C (Low Priority)

Quadrant C describes attributes with low priority, because in quadrant C performance is assessed as low by users but their expectations or importance are also not considered important by users. This indicator is not a top priority for the DGT in providing attention and making improvements. Attributes are included in this quadrant if the average value of importance is less than the value of the midpoint of the Y axis (importance) and the average value of performance is less than the value of the midpoint of the X axis (Performance).

d. Quadrant D (Low Priority)

There is 1 indicator in the reliability variable seen from indicator RB4, namely the e-filing application provides timely service. The Gap value of this indicator is 0.08. Indicators located in quadrant D are factors that are considered less important or in an excessive condition, that is, the performance of the application is considered very good, but its importance is considered low by users so it is often ignored. Attributes are included in this quadrant if the average importance value is less than the midpoint value of the Y axis (importance) and the average performance value is more than the midpoint value of the X axis (Performance).

CONCLUSION

Based on the results of research conducted on the quality of e-Government services on satisfaction and intention to continue using e-filing applications in Jabodetabek, it can be concluded that the efficiency variable influences user satisfaction of e-filing applications for OP taxpayers in Jabodetabek. The trust variable has no effect on user satisfaction of the e-filing application for OP taxpayers in Jabodetabek. The reliability variable has no effect on satisfaction with using the e-filing application for OP taxpayers in Jabodetabek. The community support variable influences the satisfaction of e-filing application users for OP taxpayers in Jabodetabek. Users of the DJP website to report their taxes feel that the service attributes of the e-filing application can meet expectations or are very satisfied with the quality of e-Government services in the e-filing application. This can be seen from the average value of the suitability analysis of the 4 dimensions of 100.61% and the average value of the gap analysis (Gap) of 0.03. The indicator or attribute that has the largest gap is EF6 followed by RB1, RB5 and CS2 which have negative values. There are 2 factors of e-GovQual that are the main priority (Quadrant A), namely the information displayed on the e-filing application is the latest information (EF6) and the e-filing application runs well when using a browser on a computer/laptop/gadget I (RB5). In this quadrant, service improvements must be made because users have high expectations, but the performance of service providers is still low.

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