

ABSTRACT

This research aims to investigate the factors that influenced the behavioral intensity taxpayers for using e-filing, particularly in Semarang. The variables which are used in this research is dependent variabel that is behavioral intensity for the e-filing usage while independent variables are perceived usefulness, perceived ease of use, complexity, security and privacy, readiness technology taxpayers information.

Data used in this research is primary data by using questionnaire. Respondent are the Corporate Taxpayers who reported SPT Masa using e-filing in Semarang. Sample collection methods used in this research was convenience sampling. Data analysis in this research uses the Technology Acceptance Models (TAM) with SPSS program.

The result showed that: (1) Perceived Usefulness significantly positive influence to behavioral intensity for the e-filing usage, (2) Perceived Ease of Use significantly positive influence to behavioral intensity for the e-filing usage, (3) Complexity significantly negative influence to behavioral intensity for the e-filing usage, (4) Security and Privacy significantly positive influence to behavioral intensity for the e-filing usage, (5) Readiness Technology Taxpayers Information significantly positive influence to behavioral intensity for the e-filing usage.

Keyword: Technology Acceptance Models (TAM), E-filing, Behavioral Intensity for the E-filing Usage, Perceived Usefulness, Perceived Ease of Use, Complexity, Security and Privacy, Readiness Technology Taxpayers Information.