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Taxpayer Behavior in Using E-Vehicle in Indonesia

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ABSTRACT

The low use of e-vehicles in Yogyakarta City and Pekanbaru City is an essential issue for local governments to maximize e-government policies in both regions. The purpose of this research is to analyze people's attitudes and factors influencing the community of e-Samsat (e-Vehicle tax) users in developing the UMEGA theory, namely technology and government trust. This is a quantitative research based on the philosophy of positivism, which is used to examine populations and individual samples. Data were collected using research instruments and quantitatively analyzed. Furthermore, the hypothesis of the obtained data was tested using SEM-PLS. The results showed that social influence does not affect attitudes of e-Samsat (e-Vehicle tax) users. Furthermore, the study showed that the development of umega theory by adding variables of trust in technology and government affects people's behavior in using e-Samsat services.

Keywords: e-government, e-Vehicle Tax, Umega, Indonesia

Ⅰ. Introduction

According to several studies, e-government acts as a tool to strengthen government relations in terms of services (Abu-shanab, 2014; Al-hujran et al., 2015; Ulfa, 2016; Venkatesh et al., 2012). E-government emphasizes the effectiveness and efficiency of addressing the digital divide in developing countries (Fahrianta et al., 2018). It is classified into four types, namely Government to Citizens (G2C), Government to Businesses (G2B), Government to Employees (G2E), and Government to Government (G2G) (Mapanoo and Caballero, 2018). Government to Citizens (G2C) is implemented through the existence of an electronic service known as e-Samsat (e vehicle tax) services. This device is connected to the internet to help solve problems, tasks, and transactions, electronic services are accessible through a more comprehensive network for individuals and organizations, which the government offers as a provider for online

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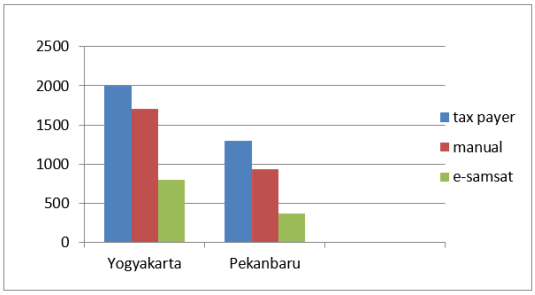
transactions. Besides, using electronic services can interact between stakeholders and the community to provide services (Gautam and Sharma, 2020).

E-government services provide numerous user benefits, such as easier access to citizens, saves time, convenient, etc. (Rana and Dwivedi, 2015). However, the success of technological innovation from e-government services is highly dependent on the public's interest in using this technology. Numerous efforts have been carried out to increase public interest in using e-government services, examine and investigate citizen intentions. Furthermore, studies on behavioral interest have been carried out on information technology. The results showed that several models' extensions helped increase the predictive validity beyond the original specification (Venkatesh et al., 2003).

Taxes are payments mandated on taxpayers as sources of state revenue to support government financing and spending in development. It also enables the optimization of state revenues originating from domestic development financing capacity (Simanjuntak et a1., 2012). In addition, it is also understood as a person's willingness to own a certain motorized vehicle to provide financial returns receivable by the state as the tax authorities. One of the ways used by the government to improve the quality of tax payments is by utilizing information technology. The government developed an Android-based e-Samsat application to enable taxpayers to easily make annual motor vehicle tax payments and avoid late fines (Rahman and Usmani, 2020).

Therefore, with this system's development, the government hopes to ensure vehicle users comply with their tax payment, which was initially a complicated bureaucracy. <Figure 1> is the amount of motor vehicle tax payments in the cities of Yogyakarta and Pekanbaru.



<Figure 1> Total Payment of Vehicle Ownership Tax

<Figure 1> shows that people tend to use manual payment processes more than the e-Samsat (*e-vehicle tax*). This research is essential because the number of people who use e-Samsat services is still tiny compared to manual service users. This behavior indicates that the e-Samsat service is becoming unpopular. The essence of this e-Samsat service is to make it easier for people to pay taxes. Therefore, this research aims to determine the e-Samsat users' behavior and identify the influencing factors among those living in Pekanbaru City and Yogyakarta City.

Generally, the basic concept of e-government adoption theory is individuals' reactions to using it as an independent and dependent variable (Venkatesh et al., 2003). Therefore, through the dynamic development of e-government adoption, many models have been developed to understand the technology and the associated factors. This study tries to develop the UMEGA theory by adding two more variables: Trust in Technology (Iqbal, 2021; Pribadi et. al, 2021) and Government (Batara et. al, 2017; Iqbal et. al, 2020). The development of the UMEGA theory occurred because it initially focused on the psychological values of the individual's own internal. In addition, these variables measure internal factors and external factors that in previous studies have had a high degree of influence on the use of e-government. Therefore, the main focus of this re-

search is related to the behavior of the community using e-Samsat.

Ⅱ. E-Government Adoption Theory

Behavioral intention is the desire (feeling) for someone to carry out a certain behavior (Venkatesh et al., 2003). The intention of information technology behavior is defined as users' level of willingness to take advantage of the existing systems, assuming they have continuous access to information. The UTAUT model proves that usage intention are directly influenced by performance and effort expectations, as well as social influences (Sa'idah, 2017). UMEGA (Unified Model of Electronic Government Adoption) is the latest model of UTAUT, developed through this variable. UMEGA was created and validated as a specific e-government model used to understand e-government acceptance factors and introduce appropriate information systems and technologies to the public (Dwivedi et al., 2017).

2.1. Performance Expectancy

Performance Expectancy is the level where someone believes that the system helps them improve work performance and the expectations of e-government systems users (Dwivedi et al., 2017; Verkijika and De Wet, 2018; Wang, 2014). Meanwhile, another study carried out by Jairak found that job expectations did not influence attitudes in using e-government systems (Jairak, 2009).

H1: Performance expectations have a significant effect on the attitude of using e-government (e-Samsat).

2.2. Effort Expectancy

Effort Expectancy is interpreted as the level of simplicity associated with the use of the system, in this case, business expectations influence users' attitudes in using e-government systems (Dwivedi et al., 2017b; Wang, 2014). However, another study found that effort expectations do not influence users' behavior regarding e-government systems (Gupta et al., 2008). The business expectation is a step in which users consider the system and technology more comfortable to use, thereby minimizing any interaction during usage.

H2: Effort Expectancy has a significant effect on the attitude of using e-government (e-Samsat).

2.3. Social Influence

Social Influence is defined as the stage where other people are mandated to believe in the importance of using a new system and implementing its features (Jun et al., 2020). Several studies have found that social factors influence attitudes towards using e-government systems (Dwivedi et al., 2017b; Gupta et al., 2008; Verkijika and De Wet, 2018). However, other studies have also found that social factors do not affect attitudes towards using e-government systems.

H3: Social influence has a significant effect on the attitude of using e-government (e-Samsat).

2.4. Facilitation conditions

Facilitation conditions are defined as the stage where everyone agrees that there is an organizational framework to facilitate the use of the system, as well as the factors that help to influence attitudes towards using e-government systems (Abu-shanab, 2014;

Dwivedi et al., 2017b; Verkijika and De Wet, 2018). Conversely, some are studies stated that facilitation conditions do not affect attitudes towards using e-government (Wang, 2014).

H4: Facilitation conditions have a significant effect on the attitude of using e-government (e-Samsat).

H5: Facilitation conditions significantly influence business expectations and Perceived Risk In general.

2.5. Perceived Risk

Risk perceptions indicate concerns on using a given data system because many studies indicate that it significantly affects the use of e-government systems (Dwivedi et al., 2017b; Verkijika and De Wet, 2018). Meanwhile, other studies have found no significant risk perceived by e-government users' attitudes because they have previously created personal identities (Rana and Dwivedi, 2015).

H6: Perceived Risk has a significant influence on individual behavior in using e-government.

2.6. Attitudes

Attitudes defined by Al-Hujran et al. (2015), Hung et al. (2013), Pavlou and Fygenson (2006), and Rana and Dwivedi (2015) support the relationship between attitudes and interests due to its ability to influence people's interest in using e-government. Other studies have found that attitudes are an essential factor for understanding and predicting e-government users' characteristics (Hung et al., 2013). (Bahtiar, 2018) defined it as the extent to which respondents evaluate or assess the benefits of using e-government systems.

H9: Attitudes have a significant effect on the use of e-government (e-Samsat).

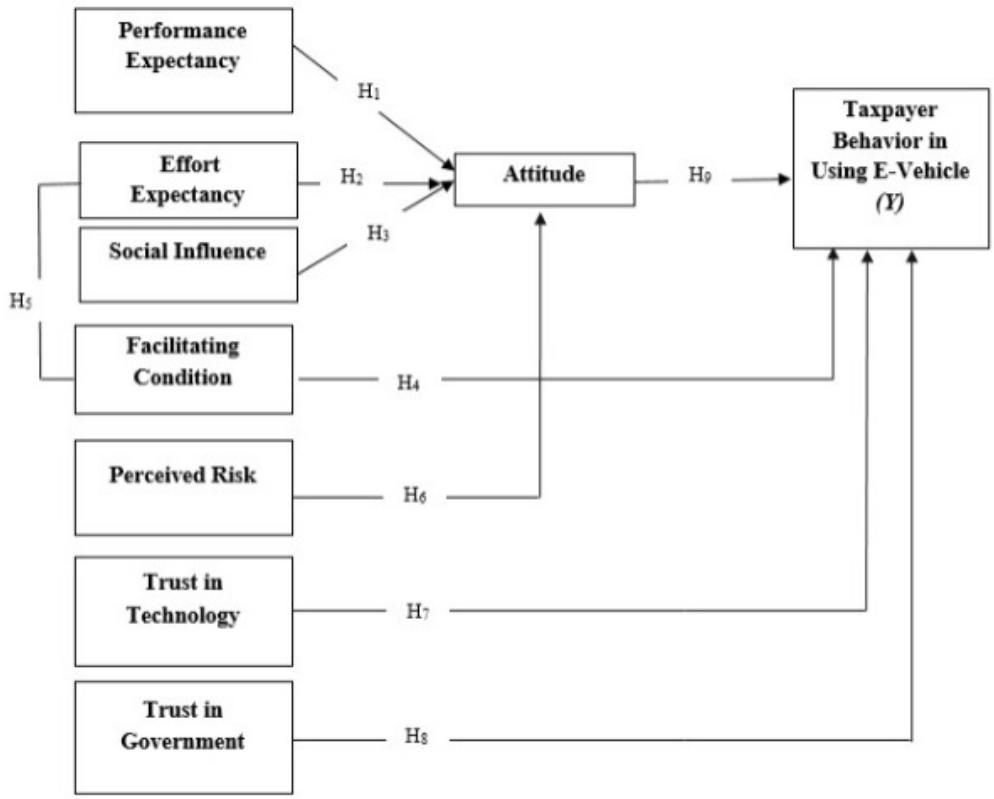
In contrast to previous studies, this research tries to examine the application of the Government to Citizen (G2C) system by analyzing the factors that influence users' behavior in utilizing e-Samsat services in the UMEGA Model (Unified Model of Electronic Government Adoption). This study tries to develop the UMEGA theory by adding two more variables, namely Trust in Technology and Government. UMEGA theory development is carried to determine the internal psychological aspects of the individual, therefore, adding these two variables strengthens the theory. The authors added this theory due to its numerous advantages over previous e-government research models. Furthermore, this theory combines the previous model variables with the main concept, thereby enabling individuals to obtain better reactions and technological perceptions.

2.7. Trust in technology

Trust in technology directly and significantly affects user attitudes, which is in line with Verkijika's view that e-government adoption models used in various contexts need to be strengthened (Verkijika and De Wet, 2018). According to Nam (2014) and Wang (2014), trust in technology clarifies that belief in technological factors influences perceived action intentions in the use of e-government.

H7: Trust in technology significantly affects individual attitudes in using the e-government system (e-Samsat).

2.8. Trust in Government



<Figure 2> Proposed Research Model

The trust in government emphasizes on the application of e-Government. (Nam, 2014) stated that trust in government is more important than in technology for the use of e-government systems. According to (Verkijika and Wet, 2018), it has a significant effect on attitudes.

H8: Trust in government has a significant effect on individual attitudes in using e-government (e-Samsat)

Ⅲ. Research Methodology

The data analysis approach used to test proven theories is explained through quantitative research methods built on positivism theory and used to test populations. The data collection technique is a method used to determine facts on replacement variables. Therefore, data on the facts of this research were obtained using questionnaires and interviews. The population of this research are the people that using E-Samsat service in Yogyakarta City and Pekanbaru City. The number of population in this research are 326 e-samsat users. The sample consists of 233 e-Samsat users in Yogyakarta and Pekanbaru with hypothesis testing, carried out using SEM-PLS analysis. SEM is a relatively more dynamic and sophisticated analysis of the fit-for-regression model (Animesh et al., 2011). Analysis of Structural Equation Modeling (SEM) with the SmartPLS version

3.00 programs was used to test the hypothesis.

Ⅳ. Data Analysis and Results

4.1. Validity And Reliability

Convergent validity relates to the principle that the measurement of a construct needs to be highly correlated. Convergent validity means that indicators represent and underlie a latent variable. The rule of thumb used to test convergent validity is outer loading above 0.5 and average variance extracted (AVE) above 0.5.

<Table 1> Validity Test

Variable's	E-Service User	Remarks
Performance Expectancy	0.637	Valid
Effort Expectancy	0.665	Valid
Social Influence	0.652	Valid
Facilitating Condition	0.561	Valid
Perceived Risk	0.773	Valid
Attitude	0.653	Valid
E-Samsat Adoption	0.717	Valid
Trust in Technology	0.627	Valid
Trust in Government	0.646	Valid

Note: Primary Data, 2020

<Table 1> shows that all variables consist of Performance Expectancy, Effort Expectancy, Social Influence, Facilitating Condition, Perceived Risk, Attitude, and Trust in Technology and Government e-service users have loading factor value and AVE above 0.500. However, one variable had an AVE value above 0.585, though it was still termed valid because it exceeded 0.500. Therefore, in conclusion, all research questions in each variable are declared valid or have met convergent validity.

Performance a reliability test measured by Cronbach's alpha and composite reliability from the indicator block. It is declared reliable assuming the composite reliability and Cronbach's alpha values are above 0.70.

<Table 2> Composite Reliability and Cronbach's alpha

Variable's	E-Service User		Remarks
	composite reliability	cronbachs alpha	
Performance Expectancy	0.875	0.811	Reliable
Effort Expectancy	0.888	0.830	Reliable
Trust in Technology	0.870	0.800	Reliable
Trust in Government	0.879	0.816	Reliable
Facilitating Condition	0.836	0.740	Reliable
Social Influence	0.882	0.823	Reliable
E-Samsat Adoption	0.910	0.869	Reliable
Perceived Risk	0.932	0.903	Reliable
Perceived Risk	0.883	0.823	Reliable

Note: Primary Data, 2020

The Reliability Test results in <Table 2> show that all variables consist of performance expectations, business expectations, trust in technology and government, facilitating conditions, social influence, community behavior, perceived risks, and attitudes towards e-service users at a constructed value above 0.70. It comprises two reliable variables above 0.70, namely the facilitating condition and perceived Risk, with Cronbach's alpha values of 0.740 and 0.764.

4.2. Regression Analysis

Regression testing was carried out to determine the relationship between the constructs, the significance value, and the R-square of the research model. The structural model was evaluated using the R-square for the dependent variable construct

t-test and the significance of the construct parameter coefficient. Furthermore, the process of assessing the model with PLS starts by analyzing the R-square for each latent dependent variable. The following are the results of the R-square estimation using SmartPLS 3.0.

<Table 3> Regression Result

Variable's	E-Service User
Effort Expectancy	0.389
E-Samsat Adoption	0.630
Attitude	0.223

Note: Primary Data, 2020

The table above shows the R-square value in the community of e-service users on the variables of business expectations, community behavior, and attitudes. In the business expectation variable for e-service users, the R-square value is 0.389, which indicates that the effect of the facilitating condition variable is 38.9%. For the variable of community behavior, the R-square value is 0.630, which means that the influence of the attitude, facilitating condition, trust in technology, and government variables is 63.0%. Furthermore, in the Attitude variable, the R-square value is 0.223, which explains the influence of the performance expectation, business expectation, and social influence variables.

Method was used to determine whether the R-square is associated with the Rule Of Thumb in <Table 3>. The structural model, which with an R-square (R2) value of 0.670, 0.330, and 0.190, indicates that the model is "Good," "moderate," and "weak." Therefore, it can be concluded that e-service users whose variables consist of business expectations and community behavior have a moderate level of influence. Meanwhile, the influence of the performance and business expectation, as well as the social influence, and the perceived risk variables on the attitude are at the weak level of influence.

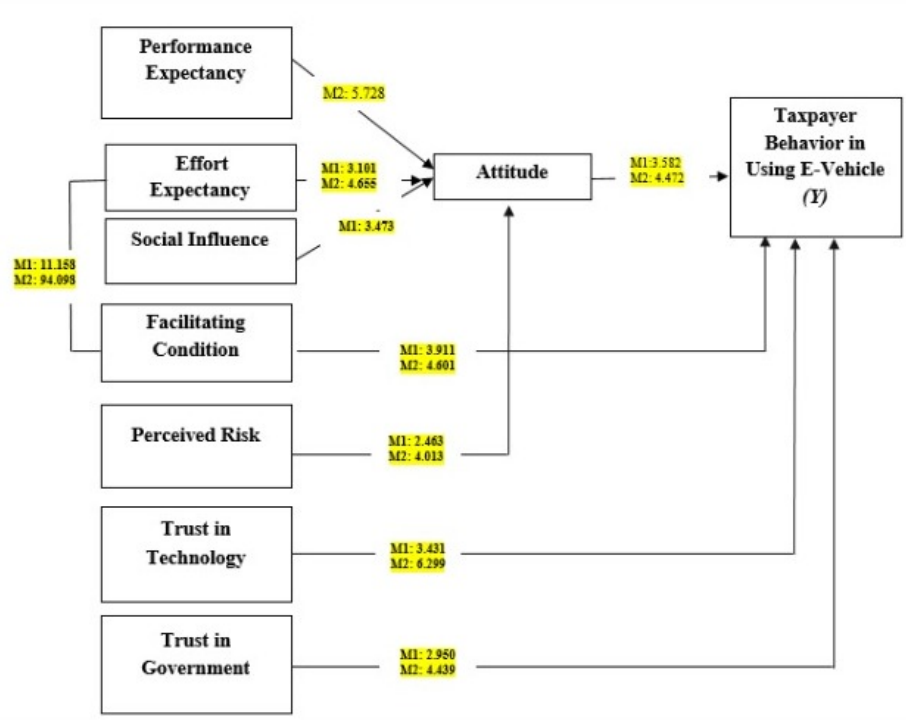
Ⅴ. Result

This research proposes a theory on people's behavior towards e-Samsat study services in Pekanbaru, Riau, and Yogyakarta cities. Based on regression weighting, path coefficient, and hypothesis testing on relationship variables, trusts in technology and government are determinants that complement the UMEGA theory. This relationship is shown in the following figure and table.

Performance Expectancy from the field findings shows that the user community of E-Samsat is considered to provide vehicle tax payments methods that are more efficient and beneficial. This effectiveness is felt when the travel time for paying taxes is shorter. However, for e-Samsat users, people tend to have sufficient time to handle conventional service measures. According to Taiwo and Downe (2013), technology has a very big advantage for users because it helps them carry out their work. This phenomenon also shows that the more sophisticated the e-samsat, the more effective and efficient its ability to significantly increase the number of users.

Effort Expectancy from the field findings indicates that the user community of e-samsat tends to position the application as one of the necessities of paying taxes and other samsat activities to get better public services. Therefore, business expectations to access and use e-samsat are considered relatively not a barrier to using e-samsat. As a level of simplicity associated with system use, business expectations influence attitudes towards using e-government applications (Dwivedi et al., 2017a; Wang, 2014).

Social influence for the user community indicates



<Figure 3> Results of Structural Modeling Analysis

<Table 4> Hypothesis Result

Variable	E-samsat users	
	P Values	Hypothesis Assessment
Performance Expectations → Attitude	0.001	Yes
Business Expectations → Attitude	0.002	Yes
Belief in Technology → Community Behavior	0.001	Yes
Trust in the Government → Community Behavior	0.003	Yes
Facilitating Conditions → Business Expectations	0.000	Yes
Facilitating Conditions → Community Behavior	0.000	Yes
Social Influence → Attitude	**0.549**	**No**
Perceived risk → Attitude	0.014	Yes
Attitude → Community Behavior	0.000	Yes

that the presence or absence of socialization from the government does not significantly affect the use of e-Samsat. However, this does not mean that socialization is unimportant, instead it there needs to be an intensity to popularize e-samsat and increase its use. Social influence plays a very important role in people's behavior in using or not using e-Samsat. According to Venkatesh et al. (2003), social influence

refers to a person's feeling that someone is important. Therefore, the socialization carried out by the government needs to be comprehensive and touch all levels of society.

Facilitating condition is the level at which someone believes that an organizational and technical infrastructure is available to support the use of the system, facilitating influence on attitudes to the use of e-government systems (Abu-shanab, 2014; Dwivedi et al., 2017; Verkijika and Wet, 2018). The local government always improves the condition of e-Samsat facilities in the regions. Therefore, the development of facilities directly supports the use of community complaints, such as Internet networks, machines, e-poxsi, guides to access and operate e-Samsat, etc.

Perceived Risk is associated with transactional e-government systems, which emphasize on the risks involved in their use. According to Dwivedi et al. (2017); Verkijika and Wet (2018), the Risk felt by e-Samsat users makes them feel alert every time the system is used.

Attitude indicates that the system's use is a significant and essential factor that determines people's intention to use or not use an electronic service system. It is a summary of feelings on something such as using the e-Samsat service system. According to Al-hujran et al. (2015); Hung et al. (2013); Pavlou and Fygenson (2006); Rana and Dwivedi (2015); Sabbi et al. (2020) attitude supports the relationship between community behaviors because it significantly influences behavioral intention to use e-Samsat services. Field findings show that attitudes influence people's behavioral intentions to use e-service (e-Samsat).

Trust in technology The findings in the field show that the e-Samsat user community also places technology as a new lifestyle. The user community views that as a modern society, it needs to be open and participate in balancing the changes that occur in the surrounding environment, especially the existence of technology as an alternative to an easy lifestyle. This is similar to the research carried out by (Nam, 2014; Wang, 2014), which stated that perceived behavioral intentions in using e-government are influenced by trust in technology.

Trust In government is one of the driving factors for e-Government adoption. The findings in the field show that people believe in the government are motivated to use e-samsat. The perception formed in the community that uses it to provide better services. Furthermore, security from the government is the main key in the use of electronic services, and this prevents the public from communicating or interacting using their personal data (Sjafrizal and Jacob, 2017). Therefore, the public is sure that the presence of e-Samsat improves government performance, thereby making them more transparent and accountable.

Ⅵ. Discussion

This study uses the UMEGA theory to analyze the E-Samsat online service in Yogyakarta City and Pekanbaru City. The results show that the research constructs used do not fully explain the behavior of using e-Samsat in the two cities. Meanwhile, the variable that does not significantly influence the behavior of using e-Samsat is the social influence variable. Besides that, other variables have a positive relationship and a significant influence on using e-Samsat in Yogyakarta City and Pekanbaru City.

Social influence is the degree to which a person considers it essential for others to convince themselves to use the new system. Social influence refers to a person's feeling feel that someone important

to him thinks that he should use an application (Abu-Shanab, 2014; Venkatesh and Davis, 1996), as well as the degree to which a person feels that another essential person believes that he had to use a new system. Several studies have found that social factors influence attitudes towards using e-government systems (Dasgupta, 2017; Dwivedi, 2017; Iqbal, 2021; Zuiderwijk et al., 2015).

The previous research by (Anggraini and Iqbal, 2020) found that Social Influence has a positive and significant influence on user behavior because the findings on the research show a strong and low social influence from other parties and cause substantial changes in one's user's behavior. The results of this study refute the above findings. There are differences in findings from previous studies. Our findings show that people interested in using the e-Samsat online service are based on their preferences. People tend to place these services as necessities. This finding supports the findings of (Anggraeny et al., 2020), showing that this kind of behavior is a ubiquitous behavior found in big cities. Urban people who are more adaptive to technology are one of the factors driving people to use the e-Samsat online service.

Furthermore, the findings in the field show that business expectations influence people's attitudes to use e-service (e-samsat), even non-users of e-samsat agree that government efforts affect people's attitudes, even though some people do not want to use the service (Pribadi et al., 2021). Furthermore, when the government website is designed to encourage users to get information about the government on the site, the public will avoid using e-services when they feel it is difficult to use them. Likewise, with the e-Samsat service, the community is more comfortable using the service.

Facilitating conditions can describe the level of an individual in accepting a technology based on the support facilities provided by the organization and technical devices that support the use of a system. These devices can be in the form of methods used, training, manuals, or others (Abu-Shanab, 2014; Venkatesh and Davis, 1996). So that people believe that the organizational and technical infrastructure that exists to support the use of the motor vehicle tax payment system is complete. In Yogyakarta, there are 2 machines capable of completing all its services using only 2 machines. However, in Pekanbaru city, you still have to return to the nearest SKPD office to print the stnk.

The condition of facilitation is evaluated to access the necessary resources and the ability to get the knowledge and support needed to use e-government services (Zawaideh, 2017). In addition, (Daniel, 2015) describes users to use a particular system when they feel that everything about the system is available both technically and support arrangements. So the conditions that Facilitating Condition, besides having a significant effect on attitudes, also significantly affect Effort Expectancy. The findings in the field show that the Facilitating Condition affects business expectations to use e-service (e-Samsat); even non-users of e-Samsat also agree that these facilitating conditions can affect people's business behavior even though they do not use motorized vehicle tax payments. using the e-samsat service.

Perceived risk affects attitudes towards using e-government systems (Dwivedi, 2017; Slade et al., 2015; Verkijika and De Wet, 2018). The findings in the field show that the perceived risk affects people's attitudes to using e-service (e-Samsat); even non-users of e-Samsat agree that the perceived risk affects people's attitudes. Furthermore (Zawaideh, 2017) show the perceived risk as a factor affecting the user's intention to use technology. So from the findings in the field agree with the theory that the

community's attitude to using the e-Samsat service is no longer a risk because it is equipped with infrastructure or that is complete and safe.

In addition, this study found that attitude is an essential factor in understanding and predicting e-government user behavior (Hung et al., 2013). The findings in the field show that attitudes influence people's behavioral intentions to use e-service (e-Samsat); even non-users of e-Samsat agree that these attitudes affect people's behavioral intentions. User attitudes influence the intention to use e-services, in this case, the e-Samsat service that has been carried out by some people who are affected by the socialization of various media that has been carried out.

The most important part of this article is that two additional variables in this study to complement the UMEGA theory have a significant and positive effect on the behavior of users of e-Samsat online services in Yogyakarta and Pekanbaru City. The findings in the field show that belief in technology influences people's behavioral intentions to use e-service (e-samsat); even non-e-samsat users agree that trust in technology affects people's behavioral intentions.

Trust in technology is an essential component in increasing public satisfaction because trust in technology is a fundamental factor for accepting a system by society. In addition, security and privacy are the main barriers to internet use, so people will not communicate or interact using their data without their belief. Still, the public believes that the e-Samsat service can process all motor vehicle tax matters in annual payments and payments per five years.

In addition, trust in the government has a significant influence on behavior (Verkijika and De Wet, 2018). The findings in the field show that trust in the government affects people's behavioral intentions to use e-service (e-samsat). Even not e-samsat users agree that Trust in Government influences people's behavioral intentions. So it can be concluded that an essential factor for the successful adoption of e-government with e-service (e-Samsat) besides trust in technology is trust in government.

Security from the government is the primary key in the use of technology, so people will not communicate or interact using their data without trust in the government, besides emphasizing that trust in the government affects the intention to use services and directly affects behavioral intentions. The public feels that the government has made these services calculated beforehand, so there is no reason for the community not to use these services, so trust in government has a significant positive effect on Behavioral Intention in using e-government with e-service (e-Samsat).

Ⅶ. Conclusion

In conclusion, the government's effort to influence e-Samsart (electronic services) users' attitudes are obtained through the design of a website. This encouraged users to feel more comfortable using the service because all types of taxes are listed in the application. Apart from having a significant effect on attitudes, it facilitates conditions and also have an effect on business expectations. Perceptions of Risk is a factor affecting the use of technology. Therefore, the provision of e-Samsat system provides a safe infrastructure, with Risk. Attitudes affect citizens' behavioral intentions to use the electronic service system, while user attitudes affect their intention to use e-services. Therefore, in this case, e-Samsat users are influenced by media socialization. Trust in Technology influences people's behavior in using e-samsat, because they believe that the technology is easier to use with neg-

ative impacts. Meanwhile, trust in the Government influences people's behavior in using e-samsat, because they believe it makes services better with more professionalism and transparency.

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