

ABSTRACT

This study aimed to analyze users' perception of E-filing with the readiness of Information Technology as intervening variable by the individual Taxpayer in DIY. The subject of this study is the individual Taxpayer who obligated to use e-filing in completing the SPT PPh formulir 1770S, especially in DIY. In this study, there are 139 respondents who selected by the purposive sampling method. The instruments of this study are Analysis of Moments Structures 22.0 (AMOS) and Statistical Product and Service Solutions 22.0 (SPSS).

Based on the analysis that has been done, this study showed some results. Those are the perception of the usefulness of significant positive effect in interest of using e-filing, perceived ease of significant positive effect in interest of using e-filing, the perception of the risk of significant positive effect in interest of using e-filing, the perceived usefulness influenced in interest of using e-filing with the information technology readiness as an intervening variable, the perceived ease influenced in interest of using e-filing with the information technology readiness as an intervening variable, while the perceived risk did not give positive effect significantly to the interest of using e-filing with the information technology readiness as an intervening variable.

Keywords: perceived usefulness, perceived ease, perceived risk, the information technology readiness, and the interest of use.