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# **Factors Influence Citizen Adoption for Government E-Tax Service**

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## **Abstract**

E-tax is an important function of e-government since it is highly related to the life of citizens (Wu & Chen, 2005). So in this paper I have discussed the factors influence the citizen adoption of government e-tax service. I have used the decomposed TPB model as my research model. This model integrated two important theories – TAM model and TPB model. The taxpayers were divided into adopters who have used the e-tax service and non-adopter who has used the conventional method to pay their tax. And the effect of these factors for adopters and non-adopters are different. Therefore, understand the factors' effect can help governments formulate the corresponding measures to promote more citizens to use the e-tax service and lead to better planning and implementation of e-tax service.

**Keywords:** e-tax, e-filing, electronic tax, online, acceptance, behavior intention, citizen, adoption, e-government, public service, perceived risk, compatibility, TAM model and TPB model

## 1. Introduction

Internet has brought a revolution for the society. It has opened a new medium of communication for individuals and businesses and provided opportunities to communicate and get information in an entirely different way, and it has made information and services accessible in ways that could not have been conceived just twenty years ago (Kumar, Mukerji, Butt & Persaud, 2007). Almost all developed countries have launched comprehensive and challenging e-government initiatives in response to citizen demand for access, transparency and improved service (White Paper, 2006). According to the 2001 UN study's result, it reports that there are more than 50,000 government-managed web sites (White Paper, 2006). The implementation of information technologies, particularly using Internet to improve the efficiency and effectiveness of internal government operations, communications with citizens, and transactions with both individuals and organizations has brought new term – e-government or electronic government (Berdykhanova, Dehghantanha & Hariraj, 2010).

E-government refers to provision of online public service to citizens and businesses (Teodora, 2008). And these services for citizens include registration to government services such as healthcare, education, employ benefits or taxation (Teodora, 2008). It offers a number of potential benefits to citizens. It gives citizens more control on how and when they interact with the government. Instead of visiting a department at a particular location or calling the government personnel at a particular time specified by the government, citizens can choose to receive these services at the time and place of their choice (Kumar, et. al., 2007). The electronic services from the government have saved time and money for citizens. Therefore, in recent years there are more and more countries have been effects for providing various e-services to satisfy the needs of citizens. In various e-services, especially, e-tax is an important function of e-government since it is highly related to the life of citizens (Wu & Chen, 2005).

Benjamin Franklin once said that only two things in life are certain: death and taxes

(Connolly & banister, 2010). So it is no surprise that one of the important application area which information and communication technologies was used in public service is taxation. Among the members of OECD, electronic tax return, payment systems and tax automation systems generated in this area gain an increasing importance (Benk & Budak, 2011). E-Tax service, an important online service that enables citizens to file taxes online (Hu, Brown, Thong, Chan & Tam, 2009). It is an important application that automates tax related processes in an attempt to improve efficiency in assessing and collecting tax information (Fu, Chao & Farn, 2005). By using e-Tax, it can improve accuracy and efficiency over paper-based filing, lower costs, and faster refunds (Pant, Stiner & Wagner, 2004; Peterson & Washington, 1993). And at the same time, overnment can reduce the costs of manual data entry and processing, eliminate human errors, and reduce the turnaround time for processing income tax return (Hu, et. al, 2009). And some government and tax authorities in order to attract citizens use the e-tax system, they have provide various inducements, for example, citizen can have a later payment dates. Because of the benefits of e-tax system and the measure from government and tax authorities, it has attracted many citizens to use the e-tax system.

However, despite these benefits of the e-tax service and the promotion by the government and the tax authorities to get more citizens to use the e-tax service, there are also many taxpayers were unwilling to give up the traditional mode to pay their tax. For example, in Fu, Chao and Farn's (2004) research, in Taiwan there are forty percent of all taxpayers to switch to e-tax in 2003. Thus, government is plagued by the problem of underutilization. Understanding why citizens accept or reject the e-tax service has proven to be a challenging issue. More and more interest in how government can increase the citizens' adoption of e-tax.

In this paper, the objective is to find the factors which can influence the citizen adoption when the citizen accept or reject the government e-tax service, so my research question is formulated as: **Which factors influence citizen adoption for government e-tax service?**

This paper is organized as follow: in the next section, I will present the literature review and Theory framework of my study; section three will present the method of the study; section four will give the results of my research; section five is the discussion and conclusion of the paper.

## **2. Literature Review and Theory Framework**

Technology acceptance is an individual's psychological state with regard to his or her voluntary or intended use of a particular technology (Gattiker, 1990). And external factors to impact a person's attitude toward a behavior indirectly by influencing his or her salient beliefs about the consequences of performing the behavior (Fu, et. al., 2005). The model is based on behavioral intention, which has emerged as a common anchor for examining individual technology acceptance and adoption (Chau & Hu, 2001). A fundamental intention-based theory is the Theory of Reasoned Action (TRA) (Fishbein & Ajzen, 1975). Therefore, in my research, there are two prevalent theories: technology acceptance model (TAM) and the theory of planned behavior (TPB) are used to investigate the citizens' adoption/acceptance of government e-tax service.

### **2.1 Technology Acceptance Model (TAM)**

The Technology Acceptance Model (TAM) is an information systems theory that models how users come to accept and use a technology (Wikipedia). Broadly, TAM posits that the intensity of an individual's intention to use a technology can be explained jointly by his or her perception about the technology's usefulness and attitude towards the technology use (Chau & Hu, 2001). It was development by Davis (1989) from Theory of Reasoned Action. It is one of the most influential research models in studying the determinants of IT usage (Fu, Chao & Farn, 2004).

The model suggests that when users are presented with a new technology, a number of factors influence their decision about how and when they will use it, notably: Perceived usefulness (PU) and Perceived ease-of-use (PEOU) (Davis, 1989). TAM follows the thread of belief-intention-behavior (Ajzen, 1991). TAM was developed in

the setting of IS usage within organizational boundaries, where availability of technological resources, training, IS experience, and the expertise of users are homogenous to some extent; whereas, in a tax-filing setting, not everyone has an equal opportunity or adequate expertise to use information system (Fu, et. al., 2004). But TAM has a limitation. Its fundamental constructs do not fully reflect the variety of user task environment and constraints (Fu, et. al., 2005). So Paul and John (2003) suggested that TAM should combine a broader one which include variables related to human and social factors.

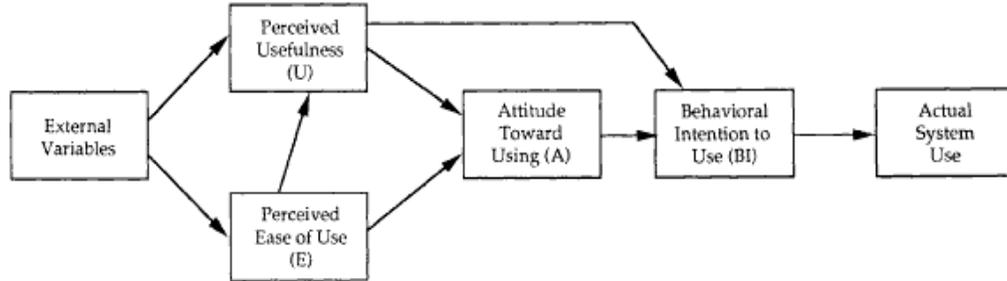


Figure 1: Technology Acceptance Model (TAM) (Davis, Bagozzi & Warshaw, 1989)

## 2.2 Theory of planned behavior (TPB)

TPB extends from TRA by incorporating an additional construct, namely perceived behavioral control (PBC), to account for situations in which an individual lacks substantial control over the targeted behavior (Ajzen, 1991). According to TPB, an individual's behavior can be explained by his or her behavioral intention, which is jointly influenced by attitude, subjective norms, and perceived behavioral control (Chau & Hu, 2001).

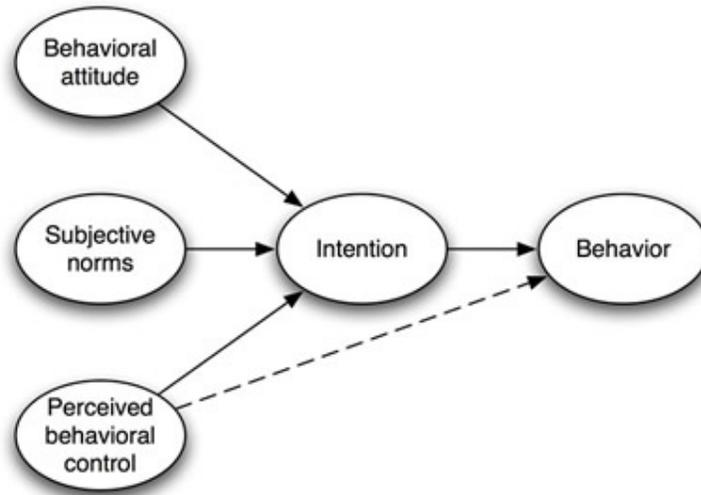


Figure 2: Theory of planned behavior (TPB)

### 2.3 Framework

In my study, focus on the behavioral intention, I have used the decomposed TPB model as my research model. A decomposed TPB model is an appropriate model for providing concrete managerial implications for practitioners, and this model can effectively elicit e-Government services users' salient belief structure and acquire stable, easily understood, and managerially relevant factors (Hung et al., 2006r).

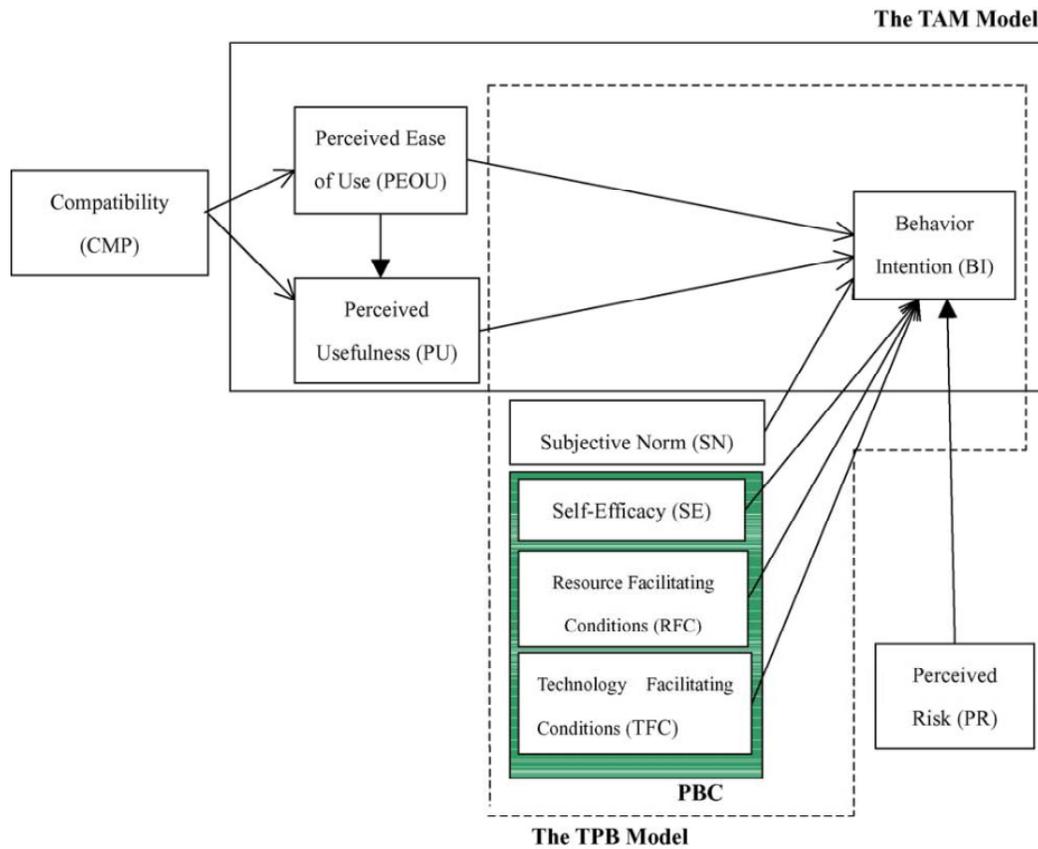


Figure 3: research model (Chau & Hu, 2001)

The decomposed TPB model use TPB provide a basic structure, this model decomposes attitude by incorporating perceived usefulness and perceived ease of use as its mediating variables (Chau & Hu, 2001). There are two advantages of the approach: first, the relationship becomes clearer and more easily to understand; second, the model becomes more managerially relevant, pointing to specific factors that may influence adoption and usage (Fu, et. al, 2005). Compatibility is an antecedent of both PU and PEOU. Attitude variable can be regard as the mediating variable which influences the behavior intention. Subjective norm (SN) is the social pressure exposed to the person or the decision maker to perform the behavior (Benk & Budak, 2011). It refers to “one’s perception that most people who are important to him think he or she should or should not perform the behavior in question” (Hussein et al., 2010). The PBC construct refers to an individual’s perceptions of the presence or absence of resources or opportunities necessary for performing an action (Fu, et. al,

2005). The PBC has included three sections: first, self-efficacy (SE), it related to perceived ability, higher level of SE it would lead to a high level of behavior intention of e-tax service; second, resource facilitating condition (RFC) such as computer equipment; third, technology facilitating conditions (TFC) that should restrict government (Fu, et. al, 2005). So for the e-tax service, if a citizen has a high ability on this technology, or he can often use the computer, he or she may be more willing to accept the e-tax service. Perceived risk (PR) is the perception of uncertainty and adverse consequence from the taxpayer. Because of the actual risk is difficult to measure, so taxpayer may hesitate to use the e-tax service if they perceive some uncertainty and risks.

There are two major sections in the decomposed TPB model – the TAM model and the TPB model, except these two model, the decomposed TPB model also include the compatibility and perceived risk. In my paper, I will analysis the influence to the behavior intention of citizens when they adopt the e-tax service from these aspects.

### **3 Method**

In this paper, I will use literature study as my approach. The researchers tend to approach the literature review as nothing more than a collection of summaries of papers or an elaborated annotated bibliography of multiple research manuscripts (Webster & Watson, 2002). “Your literature review is where you demonstrate that you are able to engage in scholarly review based on your reading and understanding of the work of others in the same field” (Bryman, 2008, p. 81). Therefore, I will use google scholar, ebrary and Summon by using the keywords such as e-tax to search articles and journals. The keywords I will use are e-tax, e-filing, electronic tax, online, acceptance, behavior intention, citizen, adoption, e-government, public service, perceived risk, compatibility, TAM model and TPB model, I also will combine the keywords to queries to get the relevant documents. And there are some information’s available but not all the documents were relevant for this paper. So in order to come up with only the relevant documents I will read the abstracts and some contents of the

paper. And then I can determine whether the documents are I need. For example, through the keywords acceptance, electronic tax, and intention, I had found the article “Acceptance of electronic tax filing: A study of taxpayer intentions”, and for this article I have used their research model, according their research model – the decomposed TPB model to do my own research.

For my paper, I have searched seven articles has the same research field with my paper. When I search these seven articles it is according my research model. My research model include two main sections- the TAM Model and the TPB Model, and there are also the other two factors - compatibility and perceived risk. According these elements in my research model, when I found a article has the same research filed with my study, I would read its research model, if the article has the same element with my study, I will use the article as my reference in my paper. And I have found some articles have the similar research but their research models have not includes the elements in my model, so at last I have selected seven articles from the articles which I have found. For instance, in the article “The Acceptance of Tax Office Automation System (VEDOP) By Employees: Factorial Validation of Turkish Adapted Technology Acceptance Model (TAM)”, the authors have used the Technology Acceptance Model (TAM) as a theoretical framework to extend and complement extant tax officials by acceptance of technological components of Tax Office Automation System (VEDOP) in Turkey (Benk & Budak, 2011). Relying on the basic TAM model, they examine the extent to which perceived usefulness (PU), perceived ease of use (PE), and attitudes (AT) toward VEDOP affect behavior intentions (BI) (Benk & Budak, 2011). These seven articles have different model, they had analyzed the factor affect citizen adoption for e-tax service on different aspects. For my study, it is a literature study, so according each element of my research model, I will use these seven articles’ results which is relate to my research model. And these articles have different research background, so from these articles some elements it can get a different result. Thus, I can find the influence for each element in my research model to different people in different background. For my research, it is talking about the

general e-tax service, so these articles which have the different background can help me to understand the influence for citizen adoption for e-tax service. All of the seven articles are for a specifically e-tax system, these research are used statistical method to analysis data, but my study is a literature study, so the reference I have used in these articles is the verdict and discussion after their data analysis. My study is for general e-tax service. Therefore, if a government plan to build up a e-tax system, my research would give them some help leading to better planning and implementation of e-tax service; and if a government already have provided the e-tax service, it would give the government a forecast analysis in the general direction before the government do the targeted research for their specifically e-tax system.

Author	Title
Jen-Ruei Fu, Cheng-Kiang Farn, and Wen-Pin Chao (2005)	Acceptance of electronic tax filing: A study of taxpayer intentions.
Hung Shin-Yuan, Chang Chia-Ming, and Yu Ting-Jing (2006)	Determinants of user acceptance of the e-government services: The case of online tax filing and payment system
Hu PJH, Brown SA, Thong JYL, Chan FKY, and Tam KY (2009)	Determinants of Service Quality and Continuance Intention of Online Service: The Case of eTax
Wang Yi-Shun (2002)	The adoption of electronic tax filing systems: an empirical study
Benk S. and Budka T. (2011)	The Acceptance of Tax Office Automation System (VEDOP) By Employees: Factorial Validation of Turkish Adapted Technology Acceptance Model (TAM)
Hussein R., Mohamed N., Ahlan A. R., Mahmud M. (2010)	Transforming Government: People, Process and Policy Emerald Article: E-government application: an integrated model on G2C adoption of online tax
Jen-Ruei Fu, Wen-Pin Chao and Cheng-Kiang Farn (2004)	Determinants of taxpayers' adoption of electronic filing methods in Taiwan: An exploratory study

Table 1: similar study and relevant documents with my paper

## 4 Results

This section is the analysis results of my paper. According my research model, it includes three parts: first is the analysis of TAM model; second is the analysis of TPB model; third are the other two factors in the decomposed TPB model – compatibility and perceived risk. In my analysis, the taxpayers have divided into the adopters who have used the e-tax service and non-adopters, in my research model, each element has different effect for the adopter and non-adopterr.

#### **4.1 TAM Model**

Perceived ease of use and perceived usefulness are the two important significant predictors of e-tax service adoption in my research. An e-tax system want to be adopted by citizens, it should friendly, easy access, useful, valuable, beneficial, flexible, and have a good interaction for users to satisfy their requirements of the e-tax service. In Hussein et al.'s (2010) research, the results had implied that the public tend to evaluate the e-government service systems based on their ease of use and usefulness.

##### **4.1.1 Perceived ease of use**

Extensive research has provided evidence that perceived ease of use had a significant effect on usage intention, it is an important predictor. Perceived ease of use can be an important determinant, perhaps even more than perceived usefulness, of information system success when process-oriented issues are at the forefront of users' minds (Venkatesh, 1999). In the e-tax service, the interface of the system must be friendly for users, in order for an individual user can be able to interact successfully and completed his or her taxes in various situations - simple and complex. Further, the e-tax service should also provide the essential tax-related information for citizens, these information is important and would give some help for users when they use the e-tax service. Therefore, these information need to be easily accessible. The ease with which a citizen can use the various features of the system and access all relevant tax publications, forms, and instructions will together be critical in the citizen developing a positive assessment of e-Tax (Hu et al., 2009). But perceived ease of use are

significant determinants for adopter who has file his or her tax electronically before but not for non-adopters (Hung et al., 2006). Bhattacharjee (2001) think that user continuance intentions are determined by their experience of use e-tax service in the past. If the user has a positive experience of the e-tax service they will continue to use it, otherwise, they will reuse the traditional method to file their tax. It is surprised for Hu et al.'s (2009) research, in their research, perceived ease of use was not a significant predictor. It is attributed to the context of their study: their research is about the e-tax service in Hong Kong, and Hong Kong is one of the most technologically sophisticated societies and further, the respondents in their survey were fairly young, a group to whom perceived ease of use tends to be less important (Venkatesh et al., 2003). So for one e-tax system, if its object-oriented mostly is not young people, perceived ease of use is more important for the e-tax system. Because when the older people accept a new technology, it is generally slower than young people.

#### **4.1.2 Perceived usefulness**

Perceived usefulness had been confirmed that can be important in influencing intention and use by the extensive research in the past. People exploit e-tax service system the basic reason is that they find the systems are useful to their tax return. For the e-tax service, citizen can directly file his or her taxes through the e-tax system or websites, so it decreases some medium such as tax consultant in the traditional service. So the information of e-tax service from internet becomes more critical than traditional service. Therefore, this tax-related information from internet like tax publications, forms, and instructions will play a role in citizen formation of perceptions of usefulness (Hu et al., 2009). About the e-tax service, assist individuals in completing their taxes in various situations is a contributor to the formation of perceptions of usefulness (Hu et al., 2009). The target group of e-tax service is all of the citizens, in this target group, more citizens has a low or middle income level and more citizens with a simple tax returns activities, so the core functionality of the e-tax service must make the service is valuable. If the citizens perceive that e-tax service

has a higher practical utility, they will be inclined to use the e-tax service. In Hung et al.'s (2006) research, they think perceived usefulness is a significantly important determinant for both adopters and non-adopters. Behavior intention was largely driven by perceived usefulness (Fu et al., 2005). Taxpayers tend to concentrate on the usefulness of a tax-filing method and may be fairly pragmatic in developing general attitudes towards using it (Fu et al., 2005).

## **4.2 The TPB Model**

According to the theory of planned behavior (TPB), people act in accordance with their intentions and perceptions of control over the behavior, while intentions in turn are influenced by attitudes toward the behavior, subjective norms, and perceptions of behavioral control (Ajzen, 2001). The TPB model provides a very useful theoretical framework for understanding and predicting the acceptance of new information technology. Abundant empirical evidence suggests that TPB effectively explains individual intentions and behavior in adopting new information technology (Hung, Chang & Yu). In this study, TPB suggests that a taxpayer is more willing to file electronically if she or he has positive attitude towards using e-tax, wants to comply with other important people's opinions on the use of e-tax, and has the requisite resources, skills, or opportunities (Fu et al., 2005).

### **4.2.1 Subjective norms**

Subjective norm is believed to influence intention to use because people may choose to perform behavior, even if they are not themselves favorable toward the behavior or the consequences (Hussein et al., 2010, Venkatesh and Davis, 2000). What other individuals or groups will think, agree or disagree about the decision of a person to perform a given behavior and how important these other individuals or groups play a vital role for the decision maker (Benk & Budak, 2011). So sometime people may be seek advice from others before they making any decisions. For the e-tax service, people who are voluntary to use the e-tax service that they would benefit from the effectiveness and efficiency in doing tax return online. And if one person who's

people around have a positive experience on use e-tax service, he or she will have the more possibility to use the e-tax service. Subjective norms are significant for non-adopters, but it is insignificant for adopters (Hung et al., 2006). The adopters of e-tax service may not consider subjective norms an issue of particular importance (Fu et al., 2005). The adopter will be more confident about their own point of view and place less weight on other person's opinions (Chau & Hu, 2002).

#### **4.2.2 Perceptions of behavioral control (PBC)**

Self-efficacy is defined as people's judgments of their capabilities to organize and execute courses of action required to attain designated types of performance (Bandura, 1986). Self-efficacy is a significant determinant for adopters and non-adopters' perceived behavior control (Hung et al., 2006). And self-efficacy was significantly higher for the adopter who has used the e-tax service than non-adopter. It seems likely that individuals with higher self-efficacy in IT have more opinions available and feel free to choose whatever they want (Fu et al., 2005). In Wang's (2002) study, its results provide evidence of the significant effect of computer self-efficacy on behavioral intention through perceived ease of use, perceived usefulness, and perceived credibility. His article has indicated users who have higher computer self-efficacy are likely to have more positive usefulness and ease of use beliefs.

Compare with adopters of e-tax service, the non-adopters perceived much less technology and resource support than the adopters, and thus facilitating conditions did constrain manual taxpayers' behavior (Fu et al., 2005). In Fu et al.'s (2005) opinion, technology facilitating conditions (TFC) and resource facilitating conditions (RFC) play the role of threshold for taxpayers' real behavior in choosing filing methods. The taxpayers are divided into e-tax adopters and non-adopters by some factors such as computer experience, computer resources, and education. Lack of available computer facility and support did limit taxpayers' choices of filing methods (Fu et al., 2004). A citizen who intend to use the e-tax service, if he has a computer or he has a abundant computer experience, he would have a higher probability to use the e-tax service.

Otherwise, the absence of computer resource will become a barrier for his intention of use. Therefore, in Fu et al.'s research, they thought that taxpayers' choice of filing method was constrained by their technology and resource facilitating conditions. But in Hung et al.'s (2006) research, they thought that the increase of facilitating condition towards e-Government services will result in a positive increase of perceived behavioral control for adopters, whereas this causal relationship is not significant for non-adopters. In their opinion, non-adopter may not perceive the resources or fail to have their interests aroused.

### **4.3 Other factors**

#### **4.3.1 Compatibility**

In prior research, compatibility has reported significant effect on the user technology acceptance decision (Fu et al., 2005). In Fu et al.'s (2005) opinion, compatibility represented the second largest determinant of behavioral intention. Taxpayers tend to concentrate on the usefulness of a tax-filing method and may be fairly pragmatic in developing general attitudes towards using it, and the compatibility of a tax-filing method with taxpayers' practice is a crucial antecedent to their behavioral intention. Compatibility relates to the person's compatibility in dealing with government either using online or conventional mode, the users feel that the e-filing services rendered online are compatible with the way of dealing it conventionally, in this perspective, the compatibility of the e-tax service has facilitated the users to continue using the service (Hussein et al., 2010). And Hung et al. (2006) think that adopters ranked higher scores in compatibility than non-adopters did.

#### **4.3.2 Perceived risk**

In the e-tax service, perceived risk was defined as the taxpayer's perception of the uncertainty and adverse consequence of a desired outcome (Fu et al., 2005). Generally, in the e-tax service, there are two main processes involved during the online transaction, the report and payment (Hussein et al., 2010). Citizens perceived less risk

when they report the tax, but when it comes to the online payment, the level of perceived risk could be higher resulting less intention to use the system in the future (Hussein et al., 2010). The taxpayer may hesitate to use the e-tax service if they do not feel enough security about the e-tax service. In Hung et al.'s (2006) research, they think that perceived risk significantly influence adopters' attitudes toward the e-tax service. But perceived risk is not significant for non-adopters. In their opinion, lower risk level should be beneficial determinants for e-tax services adopters; as for non-adopters, possible reasons are that perceived risk not easily perceived or that little weight is assigned to them (Hung et al., 2006). In Fu et al.'s (2005) study, they have found that in spite of the adopters of e-tax service have perceived higher risk than non-adopter, but perceived risk may not be an important factor that directly influences taxpayers' choice of tax-filing method.

## **5 Discussion and Limitation**

In my study according the decomposed TPB model, I have analysis the factors influence citizens adoption for the government e-tax service. In the study, the taxpayers has divided into adopters and non-adopters, each factor has different effect for the adopters and non-adopters. Such as subjective norms are significant for non-adopters and insignificant for adopters, and self-efficacy is significantly higher for adopters than non-adopter. And according the difference of responders and study context, it maybe gets a different result for the effect. For example in Hu et al.'s (2009) research, their research is in Hong Kong which is one of the most technologically sophisticated societies, their responders were fairly young, and time of their research is later than Hung et al.'s research, so they had gotten a different result on perceived ease of use.

But in addition to the decomposed TPB model, there are some other factors influence the citizens' adoption of e-tax service. For instance, trust. Rotter (1971) has defined trust as "an expectancy that the promise of an individual or group can be relied upon". It is a central issue in all daily business interactions, communications, transactions,

and practices, especially when it is done remotely, through the internet; trust is an important determinant of adoption for citizens (Hussein et al., 2010). In Hussein et al.'s (2010) research, citizens have high regards and confidence towards the government in carrying out the transactions online. They believe that the government can be trusted to handle their transactions faithfully. The citizen trust their government so they would continue to use the government e-tax service, government should preserve the trust that they have gained from the citizens, otherwise, once the government lost the trust, citizen may no longer used the e-tax service.

For my study, it is a literature study for general e-tax service. The decomposed TPB model cannot include all of the factors influence the citizen adoption for e-tax service, so there are some factors do not analysis in my study. And there are only 7 articles have the similar research field with my study that I have found, and two articles are the same authors, so the reference is less, so my result may need more arguments to support. The study do not direct to a specific e-tax system, so for a specific e-tax system, it should be better to do an questionnaire or interview to analysis which factors influence the citizen adoption of e-tax service.

## **6 Conclusion**

In this study, I had done a literature study and used the decomposed TPB model as my research model to analyse the effect for citizen adoption of e-tax service. In my study, the taxpayers were divided into adopters and non-adopters. For the adopters, if they feel Perceived usefulness the e-tax service has a higher practical utility, they have a high self-efficacy to use the e-tax service, and e-tax service can satisfy their many kinds of demands, they will continue to use the e-tax service. Perceived usefulness, self-efficacy, and compatibility have a high influence for adopters. For the non-adopter, if they feel the e-tax service has a higher practical utility and the people around he or she has a positive experience on e-tax service and suggest he or she to use the e-tax service, that will have a high probability to use the e-tax service. Perceived usefulness, subjective norms have a high influence for non-adopters. But

for the different research background and different respondents, sometimes the research gets different results. When the research background is a technologically sophisticated society, or the respondents is young people, the result show that perceived ease of use has a less influence for the taxpayer. Facilitating conditions also has gotten a different result, but in my research it is sure that it has influence for adopter, the difference is whether it will affect the non-adopter. Perceived risk does not affect the non-adopters, but one research think it influence the adopters and another research think perceived risk has influence for adopters but it is not an important factor. Understanding these factors can help governments formulate the corresponding measures to promote more citizens to use the e-tax service and lead to better planning and implementation of e-tax service.

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Figure 2: The Theory of Planned Behavior, operationalized

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