



## Determinants of user acceptance of the e-Government services: The case of online tax filing and payment system

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### Abstract

This paper identifies the factors that determine the publics' acceptance of e-Government services. The online tax filing and payment system (OTFPS) is a well-known e-Government service in Taiwan. Using a theoretical model based on the theory of planned behavior, this study aims to (1) identify the determinants for acceptance of the OTFPS; (2) examine the causal relationships among the variables of acceptance behavior for the OTFPS; and (3) explore the relative importance of each determinant for both those who use the OTFPS and those who do not. The article reports on a survey that collected 1,099 usable responses. The results indicate that the proposed model explained up to 72 percent of the variance in behavioral intention. In addition, the important determinants of user acceptance of the OTFPS are perceived usefulness, ease of use, perceived risk, trust, compatibility, external influences, interpersonal influence, self-efficacy, and facilitating condition. Finally, the academic and practical implications of these findings are discussed.

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## 1. Introduction

Since the late 1990s, numerous governments have made huge investments in electronic government (e-Government) services to link government networks and deploy a variety of service infrastructure to provide extensive and proactive services. However, low levels of user acceptance of these services are recognized as an endemic problem for government policy makers, government agencies, and e-Government services providers. For example, the online tax filing and payment system (OTFPS) is a well-known e-Government service in Taiwan. The OTFPS system was launched in 1998. The Taiwanese government tax agency has invested millions of dollars in promoting the OTFPS. However, the acceptance rates for OTFPS were low (15.05 percent in 2003 and 21.06 percent in 2004).<sup>1</sup> In addition, the acceptance rates for the online tax filing were also low in United States (20.11 percent in 2002 and 22.61 percent in 2003) (<http://www.irs.gov/taxstats/indtaxstats/index.html>). Thus, governments are in need of research that identifies the determinants of user acceptance to apply to increase the user acceptance of e-Government services.

Understanding of user acceptance of e-Government services is insufficient owing to two major problems. First, previous studies on information systems (IS) adoption and acceptance focus on business and for-profit organizations, not on governmental and public organizations. There are significant differences between private and public organizations.<sup>2</sup> For example, governments are less market exposure, more legal and formal constraints, and more complex constraints for information systems. Second, although numerous studies on improving e-Government services have been proposed, useful empirical research is deficient. E-Government is more than online service delivery system. Behavioral issues of e-Government research are markedly more important than technological ones. More empirical studies on user acceptance of e-Government services are needed to assist governments in improving the effectiveness and quality of e-Government services.

In recent years, Taiwan's effort to provide e-Government services in government to government (G2G), government to business (G2B), and government to citizens (G2C) has been recognized. According to a report by the Center for Public Policy at Brown University, Taiwan's e-Government services were ranked first among 198 countries in 2004.<sup>3</sup> Thus, identifying and understanding the factors that determine user acceptance of e-Government services in Taiwan should be a valuable reference for other countries. One of numerous well-known G2C e-Government services in Taiwan is the online tax filing and payment system (OTFPS).

A theory of planned behavior (TPB) model is developed in this study to evaluate user acceptance. User acceptance of information technology is defined as "the act of receiving information technology use willingly."<sup>4</sup> User acceptance research studies the following questions to explain individual acceptance of information technology: individual reactions to using information technology, intentions to use information technology, and actual use of information technology.<sup>5</sup> The findings from user acceptance research suggest that when users are presented with a new software package, a number of factors influence their decision about how and when they will use it. Specifically, this study has three objectives: (1) identify the determinants for acceptance of the OTFPS; (2) examine the causal

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