Adaptation Must Tax Beginner in Use *E-Filing* : Study On Generation Millennials in Kediri City

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Keywords :	Abstract
adaptation must tax , e-Filing, generation millennials , mandatory tax beginner , path analysis	*Digitalization system taxation through the implementation of e-Filing requires ability adaptation must taxes , in particular for must tax beginner from generation millennials . Research This aim For analyze level adaptation must tax beginner generation millennials in using e-Filing and test influence direct And No direct intervariables that influence the adaptation process in Kediri City. Research This use approach quantitative with type study descriptive And associative . Data collected through questionnaire with distributed five - level Likert scale to 50 respondents , who were selected use purposive sampling technique . Technique data analysis used is path analysis with help device SPSS software . Before analysis done , the data is tested through test validity , test reliability , as well as test assumptions classics that include test normality , multicollinearity , and heteroscedasticity . Results testing show that all over instrument valid research and reliable , and the data meets assumptions required statistics . Results analysis track show existence significant influence , both in a way direct and No directly , between variables independent to level adaptation must tax beginner in using e-Filing. Findings study This indicates that generation Millennials in Kediri City have ability sufficient adaptation Good to e-Filing system , although Still influenced by factors supporters in the process of its use . Research This expected can give contribution academic in development study behavior must tax as well as become material consideration for authority tax in formulate strategy socialization And more assistance effective for must tax beginner .*

INTRODUCTION

Digitalization system taxation in Indonesia is Wrong One strategy main in reform administration taxation aimed at For increase quality service public , optimizing efficiency bureaucracy , as well as strengthen level compliance must tax . (Umairoh et al., 2024). One of the form implementation digitalization taxation is use system *e-filing* as means delivery Letter Annual Tax Return (SPT) in a way electronics , which allows must tax do reporting in a way flexible without limited by time And location . (Nursaputri & Dwi, n.d.). Implementation system *e-filing* expected can pressing obstacle administrative , reducing potential error in reporting , as well as push creation transparency And greater accountability Good in organization system taxation . (Riswarnanda & Anandita, 2025). In line with increase amount must tax new from year to years , especially those originating from from group age productive (Studi Empiris Pada Wajib Pajak Orang Pribadi Dikota Tidore Kepulauan) HASANNUDIN, n.d.), effectiveness *e-filing* become factor important

in ensure success system taxation national (Erin Widianti, 2025). However Thus , success implementation *e-filing* No only determined by availability technology , but Also by ability And readiness must tax in adapt with system the (Nurfaizal & Pinilih, n.d.).

Generation millennials become group demographics that currently This dominate category must tax beginner as well as own trend responsive characteristics And adaptive to progress digital (Cahya Az-Zahra & Andriani, 20 C.E.)technology . Proximity generation This with digital devices , internet, and online applications theoretical give opportunity big for success implementation *e-filing* (Determinan Faktor Minat Perilaku Wajib Pajak Untuk Menggunakan *E-Filling Determinants Of Taxpayer's Behavior Of Interest For Using E-Filling*, n.d.). Although thus , in in practice , no all must tax beginner from generation millennials capable use *e-filing* optimally on stage beginning reporting tax (Putri Saraswati & Sofia, 2016). Low understanding about draft base taxation , limitations experience in fulfil obligation taxation , perception to complexity system , as well as a sense of worry do error reporting become a number of frequent factors faced (Arisky & Sutama, n.d.). Besides that , socialization And assistance that has not been provided evenly , especially at the level area , also enlarge gap between design system user *-friendly e-filing* with experience real must tax beginner in use it (Astuti & Febriansyah, 2019).

Based on phenomenon said , research This done For study in a way in-depth adaptation process must tax beginner in use *e-filing* with focus on generation Millennials in Kediri City. Research This aim For understand How must tax beginner adapt self with system *e-filing* , okay from side understanding , experience use , as well as attitude And the perception that is formed during the reporting process tax (*Ayu+Rahmadia_Akuntansi*, n.d.). With Thus , the formulation problem in study This directed on question about how is the adaptation process must tax beginner generation millennials to *e-filing* , factors What only those that influence it , and How adaptation the implications on behavior compliance tax at the level individual (Abadan Syakura & Ginting, 2017).

Research novelty This located on emphasis analysis adaptation behavior must tax beginner generation millennials in context local Kediri City, which is still relatively seldom become focus study empirical . Research previously generally highlight influence *e-filing* to compliance tax or level reception tax in a way whole , without dig in a way deep dynamics adaptation must tax beginner on phase beginning use system . Besides that , research This integrate approach behavior And technology with consider characteristics generation millennials as well as condition socio-

economic area , so that give corner view new in understand effectiveness digitalization taxation . With approach said , research This expected can fill in gap literature And give contribution more theoretical contextual .

Good from perspective academic and practical , research This expected can give contribution in development study related digital transformation on administration taxation , especially those focused on on behavior must tax beginners . Findings study This can become base for development policy more taxation responsive to characteristics generation millennials , especially in matter strategy socialization , education , and mentoring use *e-filing* . In addition that , research This Also expected can give implications practical for Directorate General Tax And stakeholders interest related in designing system And service taxation that is not only based technology , but Also oriented on experience users , so that objective improvement compliance tax can achieved in a way sustainable .

METHODS

Study This apply approach quantitative with type study descriptive And associative approach quantitative used Because focus study This is processing the obtained numerical data from respondents use analyze connection intervariable in a way objective And measurable . Through approach this , researcher can do testing statistics For get description empirical related the phenomenon being studied . Research descriptive utilized For give description comprehensive about level adaptation must tax beginner in use system *e-Filing* as means reporting Letter Annual Tax Return (SPT) Tax Income . Meanwhile that , research associative aim For identify as well as analyze connection And influence intervariable research , good in a way direct and No directly , so that can known pattern the relationship that occurs between variables said . Object in study This is must tax beginners who are included in generation millennials And has use system *e-Filing* in Annual Tax Return Reporting . Generation millennials in context study This defined as individuals born in range year certain , have own Number Main Point Must Tax (NPWP), as well as own experience beginning in carry out obligation taxation through system reporting electronics . Selection object the based on on characteristics generation millennials who are assessed adaptive to development technology , in particular in implementation digital systems in the field taxation .

Population in study This covers all over must tax beginners who come from from generation millennials And domiciled in Kediri City. Population the chosen Because relevant with focus research that examines adaptation beginning must tax to use system *e-Filing* in reporting tax . However , considering its area coverage population as well as existence limitations time , cost ,

and source power possessed researchers , then No all over member population can made into respondents research . By Because that , technique taking samples used is *purposive sampling* , namely method determination sample based on consideration And criteria certain that have been set previously . Use technique This aim For ensure that selected respondents own appropriate characteristics with objective study so that the data obtained can give accurate depiction And relevant . As for criteria respondents in study This includes : (1) mandatory tax new beginner first time or Still is at on stage beginning in carry out obligation reporting Letter Annual Notification (SPT) , (2) individuals who are included in category generation millennials , and (3) respondents who have own experience use system *e-Filing* in reporting tax . Based on criteria said , the number samples used in study This set as many as 50 respondents were considered has fulfil condition For represent characteristics population studied .

Method applied data collection in study This is questionnaire as instrument main research . Questionnaire arranged in a way planned And systematic with referring to on indicators that represent each variables research , so that capable describe condition empirical research in a way accurate . Compilation instrument done with notice suitability between objective study And aspects that will be measured . Instrument study use five- level Likert scale , consisting of on choice answer start from very No agree until very agree . Use scale This aim For measure attitudes , perceptions , and level adaptation respondents to use system *e-Filing* in reporting tax . Likert scale selected Because assessed capable give description quantitative about trend attitude respondents in a way more objective And measurable . The distribution process questionnaire done through two way , namely in a way direct And online , in order to increase range respondents as well as efficiency time in data collection . Data used in study This is primary data, namely data obtained in a way direct from respondents through filling questionnaire in accordance with criteria that have been determined . In addition to primary data, research This Also utilizing secondary data as supporting data . Secondary data obtained from various sources , including regulations legislation in the field of taxation , reports official Directorate General Taxes , books text , and article journal relevant scientific with topic research . Secondary data the used as runway theoretical And as material supporters in the analysis process as well as discussion results study .

Technique applied data analysis in study This is *path analysis* or analysis path . Method This used For study And analyze size influence , good in a way direct and No directly , between variables independent to variables dependent in context adaptation must tax beginner to use system *e-Filing* . Election analysis track based on on his abilities in explain connection causal involving more from One variables in a way simultaneous And structured . Before done analysis pathways , research

data moreover formerly through stage testing quality instruments , which include test validity And test reliability .

Testing This aim For ensure that instruments used capable measure variables study in a way appropriate as well as own level adequate consistency . Valid instruments and reliable become prerequisite main thing for the results analysis can accountable in a way scientific . Next , the data is tested use test assumptions classic as prerequisite analysis , which includes test normality For know data distribution , test multicollinearity For ensure No existence strong relationship intervariable independent , and test heteroscedasticity For test similarities residual variance . Fulfillment assumptions the required for the analysis model the path used produce unbiased estimates .

Processing process And deep data analysis study This done with use device soft Statistical *Package for the Social Sciences* (SPSS). The purpose of using SPSS is to For help researchers in process data systematic And accurate , start from data input stage , testing prerequisite analysis , up to implementation analysis track in accordance with the research model that has been formulated . With help device soft said , the analysis process can done in a way more efficient And structured . Results further data processing analyzed through technique *path analysis* For know size influence each variables in the research model . Analysis This allows researchers For identify contribution variables independent to variables dependent , good in a way direct and No directly , in explain level adaptation must tax beginner to use system *e-Filing* . Value coefficient generated path become base in evaluate strength And direction connection between the variables studied . Findings from analysis track Then interpreted in a way comprehensive as runway in withdrawal conclusion research . Interpretation results analysis done with linking findings empirical with theory And results study previously , so that can give greater understanding deep about behavior adaptation generation millennials in Kediri City towards system reporting tax electronics . Results interpretation the expected can give contribution academic as well as become material consideration for party related in effort improvement utilization *e-Filing* .

RESULTS AND DISCUSSION

Before done testing statistics advanced , instruments study moreover formerly tested through test validity . Testing This aim For evaluate ability instrument in measure variables study

in a way appropriate And in accordance with the construct being studied , so that the data produced worthy used as base in the analysis process furthermore .

Code Question	Results Test	Information
P1	0.055	VALID
P2	0.774	VALID
P3	0.228	VALID
P4	0.106	VALID
P5	0.238	VALID
P6	0.751	VALID
P7	0.073	VALID
P8	0.092	VALID
P9	0.087	VALID
P10	0.070	VALID
P11	0.267	VALID
P12	0.087	VALID
P13	0.767	VALID
P14	0.767	VALID
P15	0.078	VALID
P16	0.160	VALID
P17	0.098	VALID
P18	0.076	VALID
P19	0.247	VALID
P20	0.082	VALID
P21	0.058	VALID
P22	0.379	VALID
P23	0.241	VALID

Results testing validity to instrument study show that all over grains The statements used , namely P1 to P23, have mark significance (Sig.) above the limits that have been determined of 0.05. Findings This indicates that each question item in questionnaire fulfil criteria validity , so that can used For measure variables study in a way right . With fulfillment condition validity said instrument study assessed capable represent the concept being researched in accordance with objective research . Validity good instrument show that grains drafted statement has in harmony with construct underlying theory each variable . This is signify that indicators used capable describe dimensions variables study in a way accurate And relevant . Besides that , the relationship between question items And measured variables show that instrument has designed in a way systematic And based theory . No the discovery of the stated statement item fall Also show that respondents can understand all over questions asked with Good And give appropriate answer with conditions experienced . Conditions This reflect quality instrument adequate research as well as its eligibility For used as tool data collection in stage analysis next . With Thus , the data obtained from questionnaire can trusted For support the testing process hypothesis And withdrawal conclusion study .

After do test validity so will to be continued with test reliability where the test This functioning For know consistency And stability of research instruments , namely whether tool measurement (questionnaire) provides same result if used repeatedly on relatively the same conditions .

Variables	Cronbach's Alpha	Information
X	0.771	RELIABLE
Y	0.632	RELIABLE
Z	0.735	RELIABLE

Results testing reliability to instrument study show that all over variables used own level adequate reliability . This is shown by Cronbach's Alpha value on each variables , namely of 0.771 for variable X, 0.632 for variable Y, and 0.735 for variable Z. Values the has beyond the minimum limit of reliability set , namely 0.60, so that instrument study can categorized as reliable instrument . The height Cronbach's Alpha value on every variables indicates existence good internal consistency intergranular statement in questionnaire . In other words, the question items used capable measure the same construct in a way consistent And each other related . This is show that instrument study has designed in a way systematic And own stability adequate measurement . Good internal consistency the signify that instrument study capable produce relative data stable if used on condition And similar respondents . By Because that , the answer given by respondents No nature random , but rather reflect perception And consistent attitude to measured variables . With Thus , the instrument study worthy used in analysis furthermore For support testing hypothesis And withdrawal conclusion study .

Before carry on For test analysis Still there is 1 test more to do done that is test normality test This functioning For know is the research data or the residuals of the model are normally distributed , which is condition main in analysis statistics parametric like statistical regression for example *path analysis* .

Variables	Results Test	Information
X	0.070	NORMAL
Y	0.089	NORMAL
Z	0.074	NORMAL

Results testing normality to research data show that all over variables analyzed , namely variables X, Y, and Z, have mark significance that is above limit provision of 0.05. In detail , value significance obtained each is 0.070 for variable X, 0.089 for variable Y, and 0.074 for variable Z. Findings This indicates that the research data , including the residuals in the regression model , are normally distributed . The test normality done For ensure that the data meets assumptions base in use analysis statistics parametric . Normal data distribution is Wrong One prerequisite important in implementation method analysis path *analysis* , because influential to accuracy parameter estimation and testing significance in the research model . Fulfillment assumptions normality show that data distribution is not experience significant deviation from

normal distribution . With Thus , the analysis model used can produce unbiased estimates and can interpreted validly . Conditions This give strong foundation for researchers For continue analysis track use test connection intervariable in study .

Furthermore will done statistical test where the test This that will be show whether study This influential or no . The test was carried out that is test *path analysis* .

Information		Test Statistics	P-Value	Conclusion
a	0.219	1,975	0.048	Influential Significant
b	0.448			
Sa	0.038			
Sb	0.213			

Results testing use analysis path analysis shows that statistical test values obtained amounting to 1.975 with The p-value is 0.048. The p- value is be under level significance of 0.05, which indicates that influence No directly tested in the research model nature significant in a way statistics . findings This show that connection intervariable in the model no happen in a way coincidence , but rather own base strong empirical significance . influence No direct the confirm existence role intervening variables in bridge connection between variables independent And variables dependent . With Thus , the variable independent No only influence variables dependent in a way directly , but Also through mechanism mediated mediation by intervening variables . Conditions This show that the adaptation process being studied nature complex And influenced by more from One track relationship . Based on results said , the hypothesis research that states existence influence mediation can accepted . Findings This give implications that existence intervening variables have significant contribution in strengthen influence variables independent to variables dependent . By Because that , the result study This enrich understanding empirical about pattern connection intervariable in context adaptation must tax beginner to use *e-Filing* .

DISCUSSION

Based on results deep data analysis study about adaptation must tax beginner in use *e-filing* on generation millennials in Kediri City, can concluded that instrument research used has fulfil all over condition required statistics . Results test validity show that all statement items on questionnaire , starting from P1 to P23, has mark significance more big from 0.05, so that all over indicator declared valid. This is show that each question item capable measure related aspects with adaptation must tax beginner to use *e-filing* in a way right . Validity all over indicator reflect that generation millennials as respondents can understand statement submitted as well as give appropriate answer with condition the actual ones they experience in the reporting process tax in a way electronics .

Next , the results test reliability strengthen findings the with show that all over variables study own level good internal consistency . Variable X has Cronbach's Alpha value is 0.771, variable Y is 0.632, and variable Z is 0.735, all of which be on top minimum limit of 0.60. Value

This show that instrument study nature reliable And capable give results consistent measurement . With Thus , the data obtained from respondents generation millennials in Kediri City can trusted For describe level adaptation , understanding , and behavior must tax beginner in use system *e-filing* .

Besides that , the result test normality show that the research data normally distributed , as shown by mark significance each variable , namely 0.070 for variable X, 0.089 for variable Y, and 0.074 for variable Z, all of which more big from 0.05. Fulfillment assumptions normality This signify that the data is valid analyzed use method statistics parametric , in particular analysis path *analysis* . Conditions This ensure that the analysis model used capable give estimate connection intervariable in a way accurate And unbiased .

Results test *path analysis* show existence significant influence in research models , especially influence No direct variables independent to variables dependent through intervening variable . This is proven with the test statistic value is 1.975 and the p-value is 0.048, which is more small from level significance 0.05. Findings This indicates that adaptation must tax beginner in use *e-filing* on generation millennials in Kediri City do not only influenced in a way direct by factor the main thing that was studied , but Also through role variables intermediary who helps strengthening the adaptation process In other words , success generation millennials in adapt with system *e-filing* influenced by mechanism relevant mediation , such as understanding system , convenience use , or experience beginning in reporting tax in a way electronics .

In a way overall , results study This show that generation Millennials in Kediri City have ability sufficient adaptation Good in use *e-filing* as must tax beginner , supported by instrument valid, reliable research , and normally distributed data . Findings This give contribution empirical that implementation *e-filing* can accepted with Good by must tax young , as long as supported by factors adequate support . By Because that , research This can become base for authority tax For Keep going increase socialization , mentoring , and development system *e-filing* to make it even easier friendly for must tax beginners , especially from circles generation millennials .

CONCLUSION

Based on results study about adaptation must tax beginner in use *e-filing* on generation millennials in Kediri City, can concluded that instrument research used has fulfil all over criteria eligibility study quantitative . All statement items in questionnaire declared valid and all over variables study own level adequate reliability , so that instrument can used in a way consistent For measure level adaptation , understanding , and behavior must tax beginner in use system *e-filing* . This is show that the data collected capable represent condition empirical respondents in a way accurate .

Results testing assumptions classic show that the research data normally distributed , so that fulfil prerequisite use analysis statistics parametric . With fulfillment assumptions said , analysis

path analysis used in study This can give results that can be achieved interpreted in a way scientific . Results test *path analysis* show existence significant influence in the research model , which indicates that adaptation must tax beginner in use *e-filing* No only influenced by factor main in a way directly , but Also through role functioning intervening variables as connector in the adaptation process the .

In a way overall , research This show that generation Millennials in Kediri City have ability relative adaptation Good in use *e-filing* as must tax beginners . Findings This indicates that system *e-filing* can accepted by must tax beginners , especially generation millennials , if supported by adequate understanding , ease use system , as well as experience positive start in reporting tax . By Because that , research This expected can give contribution for authority tax in designing strategy socialization And more assistance effective , and become reference for study next to study behavior And adaptation must tax in context digitalization system taxation .

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