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Effectiveness and Taxpayers' Satisfaction of the Bureau of Internal Revenue's Electronic Filing and Payment System (eFPS)

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Abstract

This study evaluated the effectiveness of the Bureau of Internal Revenue (BIR) Electronic Filing and Payment System (eFPS) and its relationship to taxpayer satisfaction and problems encountered among corporate taxpayers in Kalibo, Aklan. The research design used in the study was descriptive-correlational research design that was based on the Information Systems Success Model of DeLone and McLean (2003). The total respondents were 118 corporate taxpayers which were purposively sampled. A validated survey questionnaire was used to collect the data, while the data were analyzed by using mean, standard deviation, Pearson Product-Moment Correlation. The results indicated that overall BIR eFPS was rated as Highly Effective for usability, filing and payment processing speed, accuracy, and integration with payment gateways with its system availability and uptime rated as Moderately Effective. The level of taxpayer satisfaction was generally rated at Satisfied with problems experienced at a moderate level. Additionally, the study indicated that there was significant positive correlation between the effectiveness of the eFPS and the taxpayer satisfaction, and significant negative correlation between the problems faced and the taxpayer satisfaction and between the problems faced and the effectiveness of the eFPS. The study found that an effective and reliable eFPS can be linked to increased taxpayer satisfaction and less operational challenges for corporate taxpayers. The results highlight the importance of ongoing efforts to improve system reliability, access and technical assistance to further enhance the efficiency of digital tax administration and the taxpayer experience.

Keywords: Electronic Filing and Payment System (eFPS), taxpayer satisfaction, system effectiveness, corporate taxpayers, Bureau of Internal Revenue (BIR)

Introduction

The government of the Philippines has enacted laws to increase its efficiency, transparency and accountability, and to raise the quality of its services. Republic Act No. 11032 or the Ease of Doing Business and Efficient Government Service Delivery Act of 2018 is one of the most essential regulations in the Philippines for its digital transformation of government services. The government is mandated to improve their processes, reduce government bureaucratic issues and implement electronic systems in government processes of service delivery under this act (Republic Act No. 11032, 2018). The highlights of the law are the automation and digitalization of these government processes aimed at enhancing the efficiency of the government of the Philippines and the public's trust in it.

The BIR has engaged in electronic filing and payment system as part of its efforts towards digitalization. The system allows the registered taxpayers, especially corporate taxpayers and large taxpayers, to submit tax returns and tax obligations to the tax authority electronically via the tax authority's authorized agent banks. Lo (2024) reported that the Department of Finance (DOF) spotlighted digitalization, sustainability, and diversification as pillars at the core of its policies to make businesses prosper and future-proof the Philippine economy. The Electronic Filing and Payment System (eFPS) is one of the major efforts in modernizing the tax administration in the Philippines.

The worldwide phenomenon of digital transformation has greatly affected tax administration systems. The governments have adopted electronic tax platforms to facilitate easier, more efficient and transparent tax collection. An electronic tax system contributes to improving the performance of tax administration and taxpayer participation in taxes, particularly valuable in developing countries where paper systems can lead to inefficiencies, the Organization for Economic Cooperation and Development (2021) states in a comparative report on tax administration.

The COVID-19 pandemic has also further highlighted the need for digital tax systems. With the need to stay physically at home along with the work from home practices, it was impossible to be physically at government offices, and electronic filing platforms were crucial for the continuity of the tax transactions. Considering the critical function of digital public service systems in sustaining administrative services during the pandemic, it is important that they be reliable and easy to access, as reported by Maulinarhadi et al. (2021).

In the workplace, complying with taxes is typically dealt with by practitioners, finance officers, and accountants. Because corporate taxpayers engage in a great deal of business and transactions, electronic filing systems are often used. An efficient Electronic Filing and Payment System can help to minimize processing time and administrative burden but there could also be operational issues. In times of congestion, users might encounter slower system speeds, payment confirmation delays or even temporary system downtime. The level of satisfaction of the corporate taxpayers is important for the assessment of overall performance of the EFPS and its contribution to efficient tax administration as they are significant contributors of revenues. The purpose of digital tax systems is to improve the efficiency of tax compliance and service delivery, especially large and organizational taxpayers (Organisation for Economic Co-operation and Development [OECD], 2020).

The BIR has been implementing the use of electronic filing systems; however, there are a few variations in user experiences. The differences in accessibility, service support and reliability of the system can impact a taxpayer's evaluation of the system. The success of the eFPS therefore is essential to understanding and achieving its objectives, and the issues encountered by the users of the System.

In view of the growing efficiency of using digital tax administration and important role of eFPS in corporate tax transactions, it is important to consider its effectiveness and issues that may arise in the context of using it, as well as the level of taxpayers' satisfaction. The results of this research will help in the formulation of policy, institutions and digital governance services.

Methodology

Research Design of the Study

This study used the Descriptive-Correlational research design which aims to describe in detail the existing status of the significant variables (the effectiveness of BIR Electronic Filing and Payment System (eFPS), and taxpayer satisfaction) and to examine the relations among the significant variables. Descriptive-

correlational design is a mixed method research design that has characteristics of descriptive research and correlational research. Descriptive research aims to describe or describe accurately the characteristics or behavior of a population and correlational research aims to examine the level of the relationship that occurs between two or more variables that cannot be manipulated. This design provides researchers an opportunity to examine natural variables, measure patterns and explore the relationships among variables in a non-experimental context.

The descriptive-correlational design has been used in other similar studies recently. For instance, Guia, Ramos, and Dela Cruz (2024) used this design to explore the relationship between reading motivation and reading comprehension; Speciose, M., & Rusibana, C. (2020) applied the design to explore the relationship between financial control systems and organizational performance. The findings from these studies indicate that descriptive-correlational research is especially suited to those areas of inquiry where relationships between perceptions, behaviors or attitudes of the participants must be assessed, but where causation cannot be determined.

This study uses a chosen research design because it allows the researcher to evaluate the effectiveness of the eFPS in actual circumstances, specifically in the workplace, and to link the perceptions of eFPS effectiveness to satisfaction and willingness to follow tax laws in this setting. This design will enable the study to describe the level of system effectiveness and satisfaction in a systematic way and will also provide the use of statistical tools like Pearson correlation and regression analysis to find how close these variables are to each other and the direction it flows through. Moreover, it provides for the gathering of large-scale data without the need for intervention in either the system or the taxpayer's behavior, so that it is not based on 'experiments' or 'attitudes'. The descriptive-correlational design is good for establishing pattern, relationships and insights that could guide strategies to enhance eFPS performance, enhance taxpayer satisfaction, and encourage voluntary compliance.

Participants and Sampling Technique

This study will involve registered corporate taxpayers of the Bureau of Internal Revenue (BIR) in the Revenue District Office (RDO) in Kalibo and have previous experience in using the Electronic Filing and Payment System (eFPS). Of the total population in Kalibo, 167 of the corporate taxpayers are registered with the eFPS. This is a well-defined population of interest, and is the group that can provide reliable information about the system under study.

The study used the Raosoft Sample Size Calculator, a popular sample size calculation tool, to calculate the appropriate sample size. With 167 population, the calculation for the sample size is 118 respondents. This is a reasonable sample size to obtain statistical results with acceptable reliability, and in the author's opinion, is more than adequate to meet the minimum requirement recommended for correlational studies.

The study used purposive sampling technique to choose the participants that will contribute relevant and meaningful information. In particular, only corporate taxpayers that actively use the eFPS for filing and payment transactions, and have multiple transactions during the taxable year, will be included in the study. This will assure that respondents have the experience necessary to provide informed judgment of the effectiveness of the system and can do so.

The study specifically targets those who are actively using the eFPS to ensure that the data gathered reflect the use of the eFPS. This method adds to the authenticity of the answers, especially for the effectiveness of the system, satisfaction of taxpayers, and intentions to conform to it. Additionally, the respondents selected for this study is appropriate for correlational study of the relationships among the study variables.

The use of a statistically calculated sample size and purposive sampling technique generally yields reliable, accurate, meaningful and representative data of the population of eFPS corporate taxpayers in Kalibo. This enhances the reliability of the results and their relevance to the enhancement of tax administration systems.

Research Instrument

Structured survey questionnaire was used in this study that was prepared in three main parts to measure the different variables of the study namely: Level of Effectiveness of the Electronic Filing and Payment System (eFPS), Taxpayer Satisfaction, and Problems Encountered in using the system in quantitative manner. The instrument is built based on the conceptual framework of the study and is in relation with the Information Systems Success Model, which is used as a theoretical basis in the evaluation of the information systems performance and the related outcomes of its use by users.

The questionnaire is divided into three parts to give a full and systematic evaluation of the variables.

The first part of the questionnaire measures the Level of Effectiveness of the eFPS. It consists of 5 key factors: Ease of Navigation and Usability, Speed of Filing and Payment Processing, Accuracy and Error Reduction, System Availability and Uptime and Integration with Payment Gateways. This variable has a total of 25 items with each indicator having 5 items. These metrics measure the different elements of the system's performance such as usability, efficiency, reliability and system integration and help the respondents to rate the effectiveness of the system in supporting the tax filing and payment processes.

The second part also takes into account Taxpayer Satisfaction, using eFPS. It is made up of four indicators which are – Convenience and Comfort, Perceived Usefulness, Trust and Security, and Confidence in Transactions. There are total of 5 items in each indicator and 20 indicators. This section involves users' satisfaction regarding the service, such as their satisfaction with the experience, favorable aspects of the service, trust in the system and confidence in conducting transactions on the platform.

The third part of the questionnaire focuses on the difficulties encountered by the users during the use of the eFPS. It comprises four indicators: Ease of Use, Efficiency, Reliability and Privacy. There are 20 items and 5 items for each indicator. The section focuses on the occurrence of the problems reported by respondents, such as system issues, delays, technical issues, data privacy and security problems.

Different Likert scales are used for each part of the questionnaire to appropriately measure the constructs. The effectiveness variable is on a 5-point scale where 1 (Not Effective) means the product is not at all effective and 5 (Very Highly Effective) means that the product is very highly effective. Responses vary from 1 (Not Satisfied) to 5 (Very Satisfied) for taxpayer satisfaction. If a problem is experienced, then a scale of 1 to 5 (Never – Always) is used. The scale methods allow the accurate measurement of the perceptions, satisfaction level and problems identified, which can be analyzed statistically.

The research instrument for this study was content validated to make sure that the questionnaire items were relevant, clear and related to the purpose of the study. The questionnaire has been assessed by the selected officers of the Bureau of Internal Revenue (BIR) – Revenue District Office No. 71 – Aklan and experts in the fields of public administration, taxation and research methodology. Their suggestions, comments and recommendations were taken on board to enhance the clarity, organization and suitability of the questions on the questionnaire. In the process, the instrument was found to be valid and appropriate for data collection.

The research instrument was tested for reliability based on the pilot test conducted with twenty (20) Corporate taxpayers who were not part of the respondents of the actual study. The pilot respondents had

similar characteristics to the target respondents, so that the questionnaire could be appropriate, understandable, and suitable for the target respondents.

Cronbach alpha was used to identify the internal consistency of the questionnaire, which is used to measure the reliability of the questionnaire. Based on Creswell and Creswell (2018), research instruments have acceptable reliability with Cronbach's Alpha coefficient value of 0.70 or more.

The internal consistency of the pilot testing was excellent (Cronbach's Alpha = 0.91). The result indicated that all the items in the questionnaire were able to measure the variables that were used in this study namely: the effectiveness of the Bureau of Internal Revenue (BIR) Electronic Filing and Payment System (eFPS), taxpayer satisfaction and problems encountered by corporate taxpayers.

The findings of reliability testing show that the research instrument is reliable and can be used for collecting data. The high reliability coefficient suggests that the questionnaire is able to consistently measure the perceptions, experiences and assessments of the corporate taxpayers of the BIR Electronic Filing and Payment System (eFPS).

Data Gathering Procedure

This study was conducted by data collection process in accordance with a systematic and organized manner to ensure accuracy, reliability and ethics. In addition, the processes of this research will be carried out systematically, in accordance with the system that has been determined in the research conceptual model, namely emphasizing the impact of the effectiveness of eFPS on taxpayer satisfaction.

Permission was obtained from BIR Kalibo for the study to be done first. The researcher will work with office staff to determine who the registered corporate taxpayers are using the eFPS. Ethical compliance will also be obtained from both authorities, BIR and participants by getting written consent which was included explaining the purpose of the study, voluntary participation and confidentiality of responses. This step ensures that the sample is relevant and ethically involved and starts the investigation on the first question in the framework, which is about the effectiveness of the eFPS.

Then, the participants were selected through purposive sampling, which will include individuals who have been using eFPS to file and pay taxes on a regular basis. Only respondents with extensive experience in using the system will be included, in order to ensure the reliability of their perception of the effectiveness of the system. This stage focuses on the first of the conceptual framework, on those who have experience to assess the quality of the system, the information in it and the service that it provides.

Following this, 3 questionnaires were provided for the selected participants and these questionnaires will be in the form of questions with 5 structured likert scales. It is important to note that the questionnaires have been aligned with the key variables of the study namely effectiveness of eFPS (system, information, service quality), Taxpayer Satisfaction (user experience, trust, convenience) and problems encountered.

Instruments were given in clear instructions and sufficient time were given for participants to complete. Form questionnaires are handed out by secure online platforms for convenience using google forms. This step is to gather data systematically for all three variables and thereby provide a reflection of the flow of data in the system (the direct effect of system effectiveness).

Finally, the data gathered were checked for completeness, coded, and fed into statistical software for analysis. Descriptive statistics will be employed to establish the extent of eFPS effectiveness and satisfaction of the taxpayers and correlation and regression analyses will be used to determine the relationship between the variables. This last step is consistent with the framework, by statistically testing the impact of the eFPS effectiveness on taxpayer satisfaction, thus ensuring that the outcomes of this study

can be used to explain how the effectiveness of the eFPS will influence the taxpayer's behavior in a real context.

Data Analysis Procedures

The data collected from the survey questionnaires were organized, coded, tabulated and analyzed to determine the effectiveness of the Bureau of Internal Revenue (BIR) Electronic Filing and Payment System (eFPS) among the corporate taxpayers in Kalibo, Aklan. Only quantitative data gathered from the respondents using the structured questionnaires were used in this study. All the collected data were treated with great confidentiality and analyzed systematically for ensuring the accuracy and reliability of the collected data.

Descriptive and inferential statistics were used to answer the objectives and research questions of the study. Descriptive statistical methods – mean and standard deviation – were used to measure the effectiveness of eFPS in terms of ease of navigation and usability, speed of filing and payment processing, accuracy and reduction of errors, system availability and uptime, and payment gateway integration. The same statistical methods were also applied to determine the respondents' satisfaction level on the four constructs namely convenience and comfort, perceived usefulness, trust and security, and confidence in transactions, and the challenges faced by respondents in using the system.

Weighted mean was applied on average responses of the participants for each indicator and each variable used in the study. This gave an overall picture of the respondents' perceptions of the effectiveness of the eFPS, taxpayer satisfaction and the issues faced. The standard deviation was then used to find out the extent of variation or uniformity of the answers of the respondents. A smaller standard deviation indicated that the respondents' responses were closer together and that there was not a lot of variation in the perceptions of the respondents, whereas a larger standard deviation indicated that the respondents' responses were more widely spread and that there was more variation in the perceptions of the respondents.

In addition, inferential statistics using the Pearson Product-Moment Correlation Coefficient (Pearson r) were used to check significant relationship among the variables in the study. Specifically, the test was used to explore the correlation between the effectiveness of the eFPS and taxpayer satisfaction, the correlation between the effectiveness of the eFPS and the problems encountered, and the correlation between the problems encountered and taxpayer satisfaction. The level of significance was set at 0.05. Results indicated that the computed p-value was less than 0.05 and the null hypothesis was rejected, thus there is a significant relationship between the variables. However, if the p-value was higher than 0.05, the null would be accepted (no significant relationship).

The data statistical processing allowed the researcher to have a comprehensive analysis and interpretation of the responses of the respondents to the effectiveness of the BIR Electronic Filing and Payment System (eFPS) and its correlation to taxpayer satisfaction and problems faced by the corporate taxpayers in Kalibo, Aklan.

Ethical Considerations

The study will uphold the ethical standards of the respondents in terms of their rights, privacy, and welfare. Prior to the conduct of this study, permission will be obtained from BIR Kalibo to ensure that the research is conducted in accordance to the institution's policies and regulations. This will enable the researcher to make contact with the required people to carry out this study in the office premises without causing any

hindrances in the official activities. The purpose, objectives, and the procedures will be clearly described to the authorities for approval and support.

With permission, the researcher will approach the potential participant and describe the study in detail, including its purpose, importance, and procedures. Participants will be told that they are at all times free to choose whether to participate and that they have the right to stop at any time without any consequences. The form will include details of the rights of the participants, the confidentiality of the answers they give, and the purposes of the data collected.

In addition, all information obtained from participants will be kept confidential in order to further guarantee ethical compliance. No personal information will be sought and information will be stored securely, only to be used by the researcher. The study will be conducted in a way that does not cause any physical, psychological or social harm to the subjects, taking care to maintain their welfare and dignity during the process of the study.

Results and Discussion

1.0 Level of effectiveness of the BIR Electronic Filing and Payment System (eFPS)

1.1 Ease of navigation and usability

Table 1. Level of Effectiveness of the Bureau of Internal Revenue's Electronic Filing and Payment System as to Ease of Navigation and Usability

Indicators	Weighted Mean	Verbal Description
1. The system provides clear and easy-to-understand instructions.	4.05	HE
2. The system makes features easy to locate.	3.86	HE
3. The system effectively guides users through the tax filing steps.	4.15	HE
4. The overall use of the system is effective.	3.86	HE
5. The system's layout and navigation support smooth use.	3.76	HE
Grand Weighted Mean	**3.94**	**HE**

Legend: 4.21 – 5.00 Very Highly Effective (VHE), 3.41 – 4.20 Highly Effective (HE), 2.61 – 3.40 Moderately Effective (ME), 1.81 – 2.60 Slightly Effective (SE), 1.00 – 1.80 Not Effective (NE)

The respondents rated the effectiveness of the Electronic Filing and Payment System (eFPS) of BIR by how the system guided them through the tax filing steps, it provided clear and easy to understand instructions, it made features easy to locate and the overall use of the system was effective, all with the highest weighted mean of 4.15 interpreted as Highly Effective, the layout and navigation which supported smooth use of the system obtained the lowest weighted mean of 3.76 interpreted as Highly Effective. The grand weighted mean of 3.94 is Highly Effective giving a general perception of the level of effectiveness of the BIR eFPS in terms of ease of navigation and usability.

The results suggest that overall, corporate taxpayers see the eFPS as easy to use and accessible. The system is found to be helpful to the users in completing tax-related transactions and filing procedures without any much hassles by the respondents. The indicators achieved high scores indicating that design, structure and navigation are positive for the taxpayers' experience when using the platform.

This finding aligns with the study undertaken by Maulinarhadi et al. (2021) who highlighted that two of the key components of electronic tax system effectiveness are system usability and ease of navigation. The study found that easy-to-use electronic filing systems decrease user frustration, enhance efficiency, and boost user satisfaction in electronic government service. The result also corroborates with the work of DeLone and McLean (2003) that has identified system quality as an important factor toward user satisfaction and system effectiveness, and especially on system quality including usability and accessibility.

1.2 Speed of Filing and Payment Processing

Table 2. Level of Effectiveness of the Bureau of Internal Revenue's Electronic Filing and Payment System as to Speed of Filing and Payment Processing

Indicators	Weighted Mean	Verbal Description
1. The system processes tax filing quickly.	4.23	VHE
2. The system enables quick completion of transactions.	3.84	HE
3. The system provides confirmation receipts promptly.	4.18	HE
4. The system maintains fast and consistent response time.	4.19	HE
5. The system minimizes delays during filing and payment.	3.53	HE
Grand Weighted Mean	**3.99**	**HE**

Legend: 4.21 – 5.00 Very Highly Effective (VHE), 3.41 – 4.20 Highly Effective (HE), 2.61 – 3.40 Moderately Effective (ME), 1.81 – 2.60 Slightly Effective (SE), 1.00 – 1.80 Not Effective (NE)

The respondents rated the effectiveness of the Electronic Filing and Payment System (eFPS) of BIR to the speed of filing and payment process using the following indicators: the system processes tax filing quickly was rated at the highest weighted mean of 4.23 (Very Highly Effective); the system has a fast and consistent response time was rated at second highest weighted mean of 4.19 (Highly Effective); the system provides confirmation receipts promptly was rated at the third highest weighted mean of 4.18 (Highly Effective); the system allows for quick completion of transactions was rated at 3.84 (Highly Effective); and the system minimizes delays during tax filing and payment was rated at the lowest weighted mean of 3.53 (Highly Effective). The grand weighted mean of 3.99 shows that the effectiveness BIR eFPS in terms of speed of filing and payment processing is Highly Effective.

The results suggest that overall corporate taxpayers have a favorable impression of the eFPS's efficiency in the filing and payment of taxes. The respondents feel the system helps them with quick processing of transactions, timely confirmation of transactions, and maintaining uniformity across response time during the tax filing activity. Minimizing delays had the lowest mean, but it still suggests that taxpayers feel the system is able to facilitate efficient electronic tax transactions.

The results of this study are in line with the study carried out by Tutty Nuryati, Uswatun Khasanah, and Andika Dwi Hertanto (2023) which indicated that digitized tax systems make tax reporting more efficient and easier to comply with by taxpayers. Likewise, the result aligns with the study conducted by Maulinarhadi et al. (2021) which revealed that both the quality of the system and responsiveness had a

significant effect on taxpayers' satisfaction and use of electronic tax systems. The researchers noted that trust and effectiveness in digital tax platforms boosted users' confidence and perceptions of the effectiveness of e-government services.

1.3Accuracy and Error Reduction

Table 3. Level of Effectiveness of the Bureau of Internal Revenue's Electronic Filing and Payment System as to Accuracy and Error Reduction

Indicators	Weighted Mean	Verbal Description
1. The system provides accurate tax information.	4.25	VHE
2. The system reduces errors during tax filing.	4.06	HE
3. The system ensures that submitted information remains accurate.	4.25	VHE
4. The system provides clear and helpful error messages.	3.78	HE
5. The system generates accurate calculations.	4.22	VHE
Grand Weighted Mean	**4.11**	**HE**

Legend: 4.21 – 5.00 Very Highly Effective (VHE), 3.41 – 4.20 Highly Effective (HE), 2.61 – 3.40 Moderately Effective (ME), 1.81 – 2.60 Slightly Effective (SE), 1.00 – 1.80 Not Effective (NE)

The level of effectiveness of the Bureau of Internal Revenue's Electronic Filing and Payment System (eFPS) in terms of accuracy and reduction in errors was measured through the following indicators: eFPS system provides accurate tax information and that information submitted is accurate, both with a weighted mean of 4.25 interpreted as Very Highly Effective; eFPS system generates accurate calculations, with a weighted mean of 4.22 interpreted as Very Highly Effective; eFPS system reduces errors in tax filing, with a weighted mean of 4.06 interpreted as Highly Effective; and eFPS system provides clear and helpful error messages, with the lowest weighted mean of 3.78 which is interpreted as Highly Effective. The weighted grand mean of 4.11 shows the overall effectiveness of the BIR eFPS in terms of accuracy and error reduction is Highly Effective.

The results suggest that the overall impression of corporate taxpayers is that eFPS is reliable in providing accurate tax information and keeping records and computations correct when lodging tax returns. The respondents also feel that the system helps in reducing the chances of filing errors and helps in the correct processing of tax-related transactions. The lowest mean was recorded for the indicator on providing clear and helpful error messages, but the result, nevertheless, suggests that the taxpayers find the system effective in helping to identify and correct errors in the filing process.

The result is consistent with the study conducted by Sebastian Prasetya Kresnandita, Levana Dhia Prawati and Lusiana (2022) which found that the quality of the system, the quality of information and the quality of the service have significant effects on the satisfaction of electronic filing systems users in the form of taxpayers. Their study highlighted that taxpayer perceptions will be more positive if the e-filing system is accurate, reliable and dependable. Likewise, the result is similar to Ellaine P. Maglaqui and Jean Paolo G. Lacap's (2021) study which concluded that information quality and system quality significantly influence taxpayers' satisfaction with the BIR e-filing system. The researchers noted that providing users with accurate information, reliable computations and efficient system performance have a positive impact on their confidence and satisfaction with electronic tax systems.

1.4 System Availability and Uptime

Table 4. Level of Effectiveness of the Bureau of Internal Revenue's Electronic Filing and Payment System as to System Availability and Uptime

Indicators	Weighted Mean	Verbal Description
1. The system ensures availability when needed.	3.27	ME
2. The system minimizes downtime.	3.21	ME
3. The system maintains performance during peak periods.	3.13	ME
4. The system provides consistent access.	3.51	HE
5. The system minimizes disruptions due to maintenance.	3.69	HE
Grand Weighted Mean	**3.36**	**ME**

Legend: 4.21 – 5.00 Very Highly Effective (VHE), 3.41 – 4.20 Highly Effective (HE), 2.61 – 3.40 Moderately Effective (ME), 1.81 – 2.60 Slightly Effective (SE), 1.00 – 1.80 Not Effective (NE)

The respondents rated the level of effectiveness of the Electronic Filing and Payment System (eFPS) of the Bureau of Internal Revenue (BIR) based on the following indicators: the system minimizing the disruptions due to maintenance, with a weighted mean of 3.69 interpreted as Highly Effective; the system providing consistent access, with a weighted mean of 3.51 interpreted as Highly Effective; the system ensuring availability when needed, with a weighted mean of 3.27 interpreted as Moderately Effective; the system minimizing downtime, with a weighted mean of 3.21 interpreted as Moderately Effective; and the system maintaining the performance during peak periods, with a weighted mean of 3.13 interpreted as Moderately Effective. The grand weighted mean of 3.36 indicates that the overall level of effectiveness of the BIR eFPS as to system availability and uptime is Moderately Effective.

The results indicate that there are occasional issues with accessibility and stability of the system for corporate taxpayers, especially during busy filing seasons. Mostly respondents agree that the system provides them consistent access and that the system does not cause a lot of disruption during maintenance activities. They still believe there are some limitations in maintaining system performance and keeping it up and running during periods of heavy demand. The results show that there are still two areas that need to be improved for the eFPS to be even more user-friendly: System availability and Operational stability.

The results confirm the research by Katharina Gangl et al (2020) whose work focused on the consequences of recurring technical problems, poor system performance and inadequate operational reliability on the trust and satisfaction of taxpayers with electronic tax systems. The researchers explained that a secure and trustworthy digital platform is crucial to ensure user satisfaction and to promote interactions with e-government services. Likewise, the outcome is in line with Gladies Ann E. Katigbak's (2023) study that found that access to and responsiveness of the system play a key role in taxpayer satisfaction with digital tax platforms. Technical challenges and the performance of the system is also found to have a negative impact on the perception and experience of the users of electronic filing systems, the study also pointed out.

1.5 Integration with Payment Gateways

Table 5. Level of Effectiveness of the Bureau of Internal Revenue's Electronic Filing and Payment System to Integration with Payment Gateways

Indicators	Weighted Mean	Verbal Description
1. The system connects with available payment options effectively.	4.21	VHE
2. The system processes payments without issues.	3.88	HE
3. The system integrates effectively with banks or payment providers.	4.11	HE
4. The system ensures accurate and timely payment processing.	4.13	HE
5. The system provides smooth and reliable payment transactions.	4.12	HE
Grand Weighted Mean	**4.09**	**HE**

Legend: 4.21 – 5.00 Very Highly Effective (VHE), 3.41 – 4.20 Highly Effective (HE), 2.61 – 3.40 Moderately Effective (ME), 1.81 – 2.60 Slightly Effective (SE), 1.00 – 1.80 Not Effective (NE)

The respondents rated the integrated payment gateway with the Electronic Filing and Payment System (eFPS) of the Bureau of Internal Revenue (BIR) as to the extent of integration with the payment gateway as follows: the integration of the system with available payment option is effective, with a weighted mean of 4.21 or Very Highly Effective, the system is able to process payment accurately and promptly, with a weighted mean of 4.13 or Highly Effective; the system is able to process payment smoothly and reliably, with a weighted mean of 4.12 or Highly Effective; the system was integrated with payment providers without problems, with a weighted mean of 4.11 or Highly Effective; the system was integrated with payment providers, with a weighted mean of 3.88 or Highly Effective. The grand weighted mean of 4.09 indicates that the overall level of effectiveness of the BIR eFPS as to integration with payment gateways is Highly Effective.

The results indicated that the general awareness of the corporate taxpayers was about the effectiveness of eFPS as an electronic payment system through payment channels and the authorized banking institutions. The respondents believe the system can process payments correctly, it can be smoothly and reliably integrated with payment providers, and it can be used in financial transactions without any issues. The lowest average for the indicator "Processing of payments without problems" was not the most positive, but the average results indicate that overall, the use of the payment system by taxpayers is efficient and reliable.

This discovery aligns with the report of the Department of Finance (2020) that the adoption of digital payment channels for electronic filing with BIR was designed to enhance the efficiency of the electronic tax collection and the convenience of taxpayers. The report said digital payment integration allows taxpayers to conduct transactions more conveniently via the authorized electronic channels and payment providers. Likewise, the outcome resonates with Estioko, R. (2021) discussion on digital payment systems, noting that they help ensure secure, reliable, and efficient online financial transactions. The report states that users' confidence is reinforced and digital government services are enhanced when they are available in reliable electronic payment channels.

2.0 Level of Taxpayer satisfaction with the use of the BIR Electronic Filing and Payment System

2.1 Convenience and Comfort

Table 6. Level of Taxpayer Satisfaction with the use of the BIR Electronic Filing and Payment System as to Convenience and Comfort

Indicators	Weighted Mean	Verbal Description
1. Users are satisfied with the ease of using the system for tax filing.	4.10	S
2. Users are satisfied with the overall user experience of the system.	3.73	S
3. Users are satisfied with the level of effort required to complete tasks in the system.	3.80	S
4. Users are satisfied with the system's ability to reduce manual filing.	4.49	VS
5. Users are satisfied with the overall convenience provided by the system.	3.93	S
Grand Weighted Mean	**4.01**	**S**

Legend: 4.21 – 5.00 Very Satisfied (VS), 3.41 – 4.20 Satisfied (S), 2.61 – 3.40 Moderately Satisfied (MS), 1.81 – 2.60 Slightly Satisfied (SS), 1.00 – 1.80 Not Satisfied (NS)

The respondents rated the degree of satisfaction they experience in using the Bureau of Internal Revenue's Electronic Filing and Payment System (eFPS) in terms of the ease of using the system to pay taxes, reduction of manual filing, level of effort required to complete tasks in the system, and overall user experience of the system using following indicators: users being satisfied with the system's ability to reduce manual filing, obtained a weighted mean of 4.49, Very Satisfied; users being satisfied with the ease of using the system to pay taxes, obtained a weighted mean of 4.10, Satisfied; users being satisfied with the overall convenience provided by the system, obtained a weighted mean of 3.93, Satisfied; users being satisfied with the level of effort required to complete tasks in the system, obtained a weighted mean of 3.80, Satisfied; and users being satisfied with the overall user experience of the system, obtained a weighted mean of 3.73, Satisfied. The overall rating of the grand weighted mean of 4.01 shows that the level of satisfaction of taxpayers to the use of the BIR eFPS with regard to convenience and comfort is Satisfied.

The results suggest that the overall attitude of the corporate taxpayers towards eFPS is more positive and they believe that eFPS is a user friendly and comfortable tax filing and payment channel. The respondents felt that the system is effective in minimizing the burden of manual filing and is more accessible and efficient way of doing tax related activities. The high rating obtained by the indicator on reducing manual filing suggests that taxpayers highly appreciate the convenience brought about by digital tax systems, particularly in minimizing paperwork and physical transactions.

The result aligns with the study done by Lord Eddie INDAC Aguilar (2023) about the factors that affect the willingness of taxpayers to participate in electronic tax payment systems, which showed that the factors of convenience, accessibility and perceived usefulness are significant. It emphasized the benefits of digital tax services for taxpayers, such as their accessibility and ease of use. Likewise, the outcomes are supported by the study of Bobokeldieva Maftuna Abdusamad kizi, Ergashov Ilxomjon Obod ugli and Rustamov

Oyatillo Xusanboy ugli (2025) that revealed that electronic tax systems can boost taxpayer satisfaction by providing easier, quicker, and more convenient services than the traditional tax filing process.

2.2 Perceived Usefulness

Table 7. Level of Taxpayer Satisfaction with the use of the BIR Electronic Filing and Payment System as to Perceived Usefulness

Indicators	Weighted Mean	Verbal Description
1. Users are satisfied with the system's ability to improve work efficiency.	3.96	S
2. Users are satisfied with the system's support in preparing accurate filing.	4.22	VS
3. Users are satisfied with the system's contribution to productivity.	4.12	S
4. Users are satisfied with the system's ability to simplify tax-related tasks.	4.02	S
5. Users are satisfied with the system's usefulness for regular tax filing transactions.	3.95	S
Grand Weighted Mean	**4.05**	**S**

Legend: 4.21 – 5.00 Very Satisfied (VS), 3.41 – 4.20 Satisfied (S), 2.61 – 3.40 Moderately Satisfied (MS), 1.81 – 2.60 Slightly Satisfied (SS), 1.00 – 1.80 Not Satisfied (NS)

The respondents evaluated the level of satisfaction over the use of the BIR's Electronic Filing and Payment System (eFPS) in terms of perceived usefulness based on the following indicators: users being satisfied with the system's support in preparing accurate tax filing, with the highest weighted mean of 4.22, interpreted as Very Satisfied; users being satisfied with the system's contribution to productivity, with a weighted mean of 4.12, interpreted as Satisfied; users being satisfied with the system's ability to simplify tax-related tasks, with a weighted mean of 4.02, interpreted as Satisfied; users being satisfied with the system's ability to improve work efficiency, with a weighted mean of 3.96, interpreted as Satisfied; and users being satisfied with the system's usefulness for regular tax filing transactions, with the lowest weighted mean of 3.95, interpreted as Satisfied. The overall level of perceived usefulness for the use of the BIR eFPS by taxpayers is Satisfied with a grand weighted mean of 4.05.

The results suggest that corporate taxpayers in general consider the eFPS beneficial and useful in conducting transactions relating to taxes. The respondents believe the system positively impacts the efficiency of the work, level of productivity and proper preparation of the tax filing. The high indicator score on accurate filing indicates that taxpayers appreciate the system's ability to facilitate accurate and organized filing of taxes, thereby reducing the complexity of compliance processes and enhancing overall efficiency.

The discovery aligns with the research conducted by Muslichah Muslichah, Mohamed Sharif Bashir and Tutik Arniati (2023) that revealed perceived usefulness has a significant impact on the satisfaction of taxpayers in e-filing systems. The researchers noted that taxpayers are more likely to be satisfied with digital tax systems if they view the systems as useful, efficient and better able to enhance tasks related to tax. In the same way, the result is congruent with the study of Aditama et al. (2023) which showed that perceived usefulness and ease of use are among the most significant factors that predict taxpayer

satisfaction and system use. The researchers found that, when tax procedures are made easy, electronic filing systems encourage taxpayers to have positive attitudes toward them, and enhance work efficiency.

2.3 Trust and Security

Table 8. Level of Taxpayer Satisfaction with the use of the BIR Electronic Filing and Payment System as to Trust and Security

Indicators	Weighted Mean	Verbal Description
1. Users are satisfied with the security of data in the system.	4.79	VS
2. Users are satisfied with the protection of financial information.	4.81	VS
3. Users are satisfied with the system's security measures.	4.43	VS
4. Users are satisfied with the system's ability to prevent unauthorized access.	4.51	VS
5. Users are satisfied with the overall security of the system.	4.77	VS
Grand Weighted Mean	**4.66**	**VS**

Legend: 4.21 – 5.00 Very Satisfied (VS), 3.41 – 4.20 Satisfied (S), 2.61 – 3.40 Moderately Satisfied (MS), 1.81 – 2.60 Slightly Satisfied (SS), 1.00 – 1.80 Not Satisfied (NS)

The respondents indicated that their satisfaction levels with the use of the Electronic Filing and Payment System (eFPS) of the Bureau of Internal Revenue (BIR) showed that they were Very Satisfied with the protection of financial information with a weighted mean score of 4.81; Very Satisfied with data security in the system with a weighted mean score of 4.79; Very Satisfied with overall security of the system with a weighted mean score of 4.77; Very Satisfied with the ability to prevent unauthorized access with a weighted mean score of 4.51; and Very Satisfied with security measures of the system with a weighted mean score of 4.43. Overall tax payers' satisfaction with the use of the BIR eFPS in terms of trust and security is indicated by the grand weighted mean of 4.66 which is categorized as Very Satisfied.

The results suggest a high level of trust in the security features and protection in the eFPS by corporate taxpayers. The respondents feel the system adequately protects the financial data, the taxpayer's data and unauthorized access to the sensitive data and transactions. All the indicators have consistently high ratings indicating high confidence in the reliability and security of the electronic filing and payment system by the taxpayers.

The results of this study corroborate the study conducted by Katharina Gangl et al. (2020) that taxpayer trust in digital systems is a strong factor affecting user satisfaction and taxpayer compliance. The researchers said their research indicates that taxpayer cooperation and continued use of electronic tax platforms is more likely when they feel secure, transparent, and reliable. Likewise, the findings are also corroborated with the study done by Shahas Sharma Ghimire (2025) which revealed that taxpayers' satisfaction with electronic filing systems positively affects the trust placed in the use of technology and system security. The research findings emphasized that secure and reliable digital platforms play a crucial role in the confidence and adoption of e-services by users.

2.4 Confidence in Transactions

Table 9. Level of Taxpayer Satisfaction with the use of the BIR Electronic Filing and Payment System as to Confidence in Transactions

Indicators	Weighted Mean	Verbal Description
1. Users are satisfied with submitting tax returns through the system.	4.12	S
2. Users are satisfied with making payments through the system.	4.12	S
3. Users are satisfied with the reliability of completed transactions.	4.35	VS
4. Users are satisfied with the accuracy of transaction records.	4.35	VS
5. Users are satisfied with the overall confidence in system transactions.	4.27	VS
Grand Weighted Mean	**4.24**	**VS**

Legend: 4.21 – 5.00 Very Satisfied (VS), 3.41 – 4.20 Satisfied (S), 2.61 – 3.40 Moderately Satisfied (MS), 1.81 – 2.60 Slightly Satisfied (SS), 1.00 – 1.80 Not Satisfied (NS)

The respondents were equally satisfied with the reliability of completed transactions and the accuracy of transaction records with a weighted mean of 4.35, both interpreted as Very Satisfied, and with their satisfaction in submitting tax returns through the Electronic Filing and Payment System (eFPS) and making payments through eFPS, with weighted means of 4.12, both interpreted as Satisfied. The overall level of taxpayer satisfaction with the use of the BIR eFPS as to confidence in transactions is Very Satisfied as reflected in the grand weighted mean of 4.24.

The results suggest that in general, there is strong trust in the reliability and accuracy of transactions carried out via the eFPS by corporate taxpayers. The respondents feel that the system could record and process the tax filing and payment transactions in an accurate and consistent way. Overall, the high scores of the transaction reliability and accuracy of records indicators indicate that taxpayers have confidence in the system's ability to reliably handle and record electronic tax transactions.

The results of this study align with the study of Le Quang Huy and Nguyen Thanh Nam (2025) that identified that taxpayer satisfaction and trust in electronic tax filing services are significantly affected by the reliability, responsiveness, and service quality of the system. When the research was conducted, the researchers noted that individuals are more likely to have faith and acceptance in electronic tax processes if they are able to accurately and efficiently complete transactions. Likewise, the findings are aligned with the findings from the study of Sony Devano, Sri Mulyani, Srihadi Winarningsih and Erlane K Ghani (2023) that indicated that the system of e-taxation which is reliable and efficient positively influences the satisfaction of the tax payers and makes them use the electronic tax services more. Researchers found that citizens who have confidence in the accuracy and reliability of digital tax regimes tend to be more willing to abide by tax laws and have favorable attitudes about electronic government services.

3.0 Problems encountered in using the BIR Electronic Filing and Payment System

3.1 Ease of Use

Table 10. Problems encountered in using the BIR Electronic Filing and Payment System as to Ease of Use

Indicators	Weighted Mean	Verbal Description
1. Difficulties are experienced when using some syst features.	2.95	S
2. The system is difficult to navigate.	2.54	R
3. The instructions are unclear or hard to understand.	2.41	R
4. Some features are confusing to use.	2.05	R
5. Learning to use the system takes time.	2.57	R
Grand Weighted Mean	**2.50**	**R**

Legend: 4.21 – 5.00 Always (A), 3.41 – 4.20 Often (O, 2.61 – 3.40 Sometimes (S), 1.81 – 2.60 Rarely (R), 1.00 – 1.80 Never (N)

The respondents rated the problems faced in using the Electronic Filing and Payment System (eFPS) of Bureau of Internal Revenue (BIR) on ease of use as follows: difficulty in using some part of the system with the highest weighted mean of 2.95 — Sometimes; learning to use the system takes time with weighted mean 2.57 — Rarely; the system is difficult to navigate with weighted mean 2.54 — Rarely; instructions are unclear or hard to understand with weighted mean 2.41 — Rarely and some parts of the system are confusing to use with the lowest weighted mean of 2.05 — Rarely. The grand weighted mean of 2.50 shows that the problems faced by taxpayers when using the BIR eFPS in terms of ease of use are Rarely experienced.

These results suggest that the general corporate taxpayer has very little problems in accessing the eFPS. The respondents feel the system is understandable, navigable and manageable, although facing some challenges in some features of the system. The relatively low weighted means suggest, that taxpayers were adapted to the use of the system and do not experience any significant difficulties in tax filing and tax payment transactions regarding ease of use.

The findings are consistent with the study by Aditama et al (2023) which revealed that ease of use is one of the factors that has a significant effect on the acceptance and satisfaction of electronic tax system users. The easier taxpayers could find positive attitudes towards the electronic filing platforms the easier it was to do so, the researchers said. Similarly, the results are consistent with the study by Gladies Ann E. Katigbak (2023) that found that system usability and accessibility have a huge influence on taxers' experience of digital tax platforms. That the technical issues and system navigation are reduced is emphasized as it can lead to more positive user experiences and satisfaction with the electronic filing system.

3.2 Efficiency

Table 11. Problems encountered in using the BIR Electronic Filing and Payment System as to Efficiency

Indicators	Weighted Mean	Verbal Description
1. The system operates slowly.	3.31	S
2. Transactions take a long time to complete.	2.85	S

3. Delays occur during peak usage.	3.27	S
4. System lag affects performance.	2.84	S
5. Processing time is longer than expected.	2.87	S
Grand Weighted Mean	**3.03**	**S**

Legend: 4.21 – 5.00 Always (A), 3.41 – 4.20 Often (O, 2.61 – 3.40 Sometimes (S), 1.81 – 2.60 Rarely (R), 1.00 – 1.80 Never (N)

The respondents rated the problems encountered with the Bureau of Internal Revenue's Electronic Filing and Payment System (eFPS) as to efficiency as follows: eFPS is slow in operation, which was rated at a weighted mean of 3.31 or Sometimes; there is a delay when using eFPS during peak hours, which was rated at a weighted mean of 3.27 or Sometimes; the processing time is longer than expected, which was rated at a weighted mean of 2.87 or Sometimes; transactions take a long time to complete, which was rated at a weighted mean of 2.85 or Sometimes; system lag affects the performance, which was rated at a weighted mean of 2.84 or Sometimes. The grand weighted mean value of 3.03 means that taxpayers experience the problems of using BIR eFPS regarding its efficiency to a "Somewhat" degree.
The results suggest that efficiency problems may sometimes arise for corporate taxpayers when using the eFPS, especially during times of peak demand on the system. The slow system performance, delays when using the system during peak times and longer processing times were noted by the respondents as impact on tax filing and payment transactions. The findings indicate that while the system is largely functional, there are some operations which could be delayed and responsiveness issues that could impact the taxpayers' experience and perception of the efficiency of the platform. The findings are in line with Katharina Gangl et al. (2020), who found that tax payers' satisfaction and trust in ETSs is compromised by a lack of functionability of the system and technical problems. However, the researchers said that the delays, their response time and the system's performance can cause users to lose trust in digital tax platforms.

3.3 Reliability

Table 12. Problems encountered in using the BIR Electronic Filing and Payment System as to Reliability

Indicators	Weighted Mean	Verbal Description
1. Errors occur while using the system.	3.14	S
2. The system becomes unavailable unexpectedly.	3.10	S
3. System crashes occur.	3.08	S
4. Data fails to save properly.	2.51	R
5. Technical issues interrupt transactions.	3.11	S
Grand Weighted Mean	**2.99**	**S**

Legend: 4.21 – 5.00 Always (A), 3.41 – 4.20 Often (O, 2.61 – 3.40 Sometimes (S), 1.81 – 2.60 Rarely (R),– 1.80 Never (N)

The problems encountered in using the Bureau of Internal Revenue's Electronic Filing and Payment System (eFPS) as to reliability were assessed using the following indicators: errors occurring while using the eFPS system, which was assessed with the highest weighted mean of 3.14, interpreted as Sometimes; technical issues interrupting transactions, which was assessed with a weighted mean of 3.11, interpreted

as Sometimes; the eFPS system becoming unavailable unexpectedly, which was assessed with a weighted mean of 3.10, interpreted as Sometimes; eFPS system crashes occurring, which was assessed with a weighted mean of 3.08, interpreted as Sometimes; and data failing to save properly, which was assessed with the lowest weighted mean of 2.51, interpreted as Rarely. The weighted mean of all the problems encountered by taxpayers in using the BIR eFPS is at 2.99 which is categorized into Sometimes experienced.

This suggests that on a regular basis, corporate taxpayers may have reliability problems when using the eFPS. The respondents noted that inconsistencies and reliability in electronic tax transactions are caused by certain technical interruptions, unavailability of systems, errors in the systems, and occasional crash of the systems. The relatively low mean value obtained by the indicator for instances of data failure in saving the record however, indicates that data preservation and record keeping are generally reliable in the system. This conclusion is in line with the study by Windriati Windriati, M. Husni Thamrin, and Nurmah Semil (2021) which highlighted that system quality and service quality have significant impact on the successful implementation of the electronic filing system. Pay attention to the stability and reliability of the system and it will help taxpayers be satisfied and better use electronic tax services, the researchers explained. Likewise, the findings align with the research conducted by Katharina Gangl et al. (2020), in which recurring technical problems and instable system performance have a negative impact on the taxpayers' trust and satisfaction of digital tax systems. The research noted that user experience needs to be positive and consistent, with the help of reliable and consistent electronic platforms, to ensure continued usage of electronic filing systems.

3.4 Privacy

Table 13. Problems encountered in using the BIR Electronic Filing and Payment System as to Privacy

Indicators	Weighted Mean	Verbal Description
1. Concerns about data safety exist.	2.37	R
2. Concerns about information privacy exist.	2.30	R
3. Sensitive data is perceived to be at risk.	2.08	S
4. Privacy protection measures seem insufficient.	2.16	R
5. Unauthorized access to data is a concern.	1.75	N
Grand Weighted Mean	**2.13**	**R**

Legend: 4.21 – 5.00 Always (A), 3.41 – 4.20 Often (O, 2.61 – 3.40 Sometimes (S), 1.81 – 2.60 Rarely (R),– 1.80 Never (N)

The respondents assessed the problems encountered in using the Bureau of Internal Revenue's Electronic Filing and Payment System (eFPS) as to privacy based on the following indicators: concerns about data safety existing, which obtained the highest weighted mean of 2.37, described as Rarely; concerns about information privacy existing, with a weighted mean of 2.30, also interpreted as Rarely; privacy protection measures seeming insufficient, which obtained a weighted mean of 2.16, described as Rarely; sensitive data being perceived to be at risk, with a weighted mean of 2.08, interpreted as Sometimes; and unauthorized access to data being a concern, which garnered the lowest weighted mean of 1.75, described as Never. This means that the problems faced by taxpayers in using BIR eFPS with regards to privacy are Rarely experienced, based on the grand weighted mean of 2.13.

The results suggest that overall, there is limited concern about the privacy and security of taxpayer information when utilizing the eFPS among taxpayers working for a corporation. The respondents feel the system has decent security to protect the taxpayer's information and taken reasonable security measures to secure unauthorized access. The very low WMI that the indicator achieved on unauthorized access indicates that taxpayers are generally confident in the ability of the system to protect sensitive financial and tax related information.

The study is consistent with the research of Shahas Sharma Ghimire (2025) which revealed that trust in technology and trust in system security have a positive effect on taxpayers' satisfaction with electronic filing systems. The research highlighted that safe and dependable online platforms boost users' trust and alleviate privacy and data security issues. Likewise, results are similar to the findings of Katharina Gangl et al. (2020), who found that one's trust in and continued use of an electronic tax system increases when one believes that the digital platforms are secure, transparent, and reliable. The researchers state that good privacy and security help to create positive experiences and satisfaction for electronic government services.

4. Significant Relationship between the Effectiveness of the Bureau of Internal Revenue (BIR) Electronic Filing and Payment System (eFPS) and Taxpayer Satisfaction

Table 14. Significant Relationship between the Effectiveness of the Bureau of Internal Revenue (BIR) Electronic Filing and Payment System (eFPS) and Taxpayer Satisfaction

Variables	·value	ıterpretation	p-value	Decision	Conclusion
Effectiveness vs Satisfaction	.796	ery Strong ɔsitive orrelation	00	Reject Null Hypothesis	Significant

Level of Significance = 5%

The significant relationship between the effectiveness of the BIR Electronic Filing and Payment System (eFPS) and taxpayer satisfaction is presented in the above table. It is seen that r = 0.796 which is very high and shows a very strong correlation between the two variables. The more effective the eFPS becomes, the more satisfaction of taxpayers. The value of p is 0.000 and is smaller than the level of significance (0.05), which means that the relationship is statistically significant.

Thus, the null hypothesis is rejected. This also means that the effectiveness of the BIR eFPS plays a significant role in increasing satisfaction of the taxpayers among corporate taxpayers in Kalibo, Aklan. The results indicate that user-friendly, efficient, reliable, accurate, accessible, and facilitating smooth tax filing and payment transactions are factors that taxpayers appreciate more when they consider the system. The results also suggest that an enhanced effective eFPS also has a positive impact on the experiences and perceptions of the taxpayers with regard to electronic tax services. Taxpayers' perceived system effectiveness in terms of ease of navigation, processing speed, accuracy, availability of the system, and integration with payment gateways can contribute to building higher level of taxpayers' satisfaction, trust, confidence and acceptance of the system.

This discovery aligns with the findings of Maulinarhadi et al. (2021) that showed that system quality, information quality, and service quality significantly affect taxpayer satisfaction and reusability of electronic tax systems. The scientists highlighted that systems that are reliable, responsive, and user friendly have a positive impact on the satisfaction and confidence of users in electronic tax systems.

Likewise, the result aligns with the study conducted by Muslichah Muslichah, Mohamed Sharif Bashir, and Tutik Arniati (2023) which showed that taxpayer satisfaction is significantly influenced by system quality if the system is perceived as useful, efficient, and convenient for carrying out tax-related activities.

5. Significant Relationship between the Effectiveness of the Bureau of Internal Revenue (BIR) Electronic Filing and Payment System (eFPS) and the problems encountered by the taxpayers

Table 15. Significant Relationship between the Effectiveness of the Bureau of Internal Revenue (BIR) Electronic Filing and Payment System (eFPS) and the Problems Encountered

Variables	·value	ıterpretation	·value	Decision	Conclusion
Effectiveness vs Problems Encountered	).570	[oderate Negative orrelation	00	Reject Null Hypothesis	Significant

Level of Significance = 5%

The Table 15 shows that the effectiveness of BIR's Electronic Filing and Payment System (eFPS) and the problems encountered by corporate taxpayers are significant. The r-value obtained is -0.570 which shows moderate negative correlation between the two variables. The higher the effectiveness of the eFPS, the less problems the taxpayers are having. A p-value of 0.000, which is less than the level of significance (0.05), suggests that the relationship is statistically significant.

This means that the null hypothesis is rejected. The successful implementation of BIR eFPS will have a huge effect on the difficulties encountered by taxpayers as they use BIR eFPS. The findings suggest that, if the system performs more efficiently, reliably, accessible and easier to use, then taxpayers will be less likely to have technical difficulties, long delays, system downtime, and other operational problems when filing and paying taxes.

The results also suggest that a better quality and more efficient operation of the eFPS could help decrease the incidence of issues that taxpayers experience. Enhancing responsiveness, processing speed, navigation, reliability and security of the system may facilitate smoother and more efficient electronic tax transactions and improve overall users' satisfaction with the system.

The results are consistent with the findings of Katharina Gangl et al. (2020) who concluded that lack of system responsiveness and frequent technical issues as well as inadequate service provision are detrimental to users' experiences and confidence in e-tax systems. Reliability and stability of digital platforms are crucial in reducing technical issues and ensuring positive interactions with the user," the researchers added.

Also, the findings align with Keiza D. Estrellana (2023) who found that Taxpayers experience problems on the BIR Electronic Filing and Payment System, which include technical problems and occasional system downtime. The study pointed out that by improving the effectiveness and stability of the system, user problems can be reduced and the quality of the electronic tax service can be improved.

6. Significant Relationship between the Problems Encountered and Taxpayer Satisfaction

Table 16. Significant Relationship between the Problems Encountered and Taxpayers Satisfaction

Variables		·value	ıterpretation	·value	Decision	Conclusion
Problems Encountered Taxpayer Satisfaction	vs	).465	[oderate egative orrelation	00	Reject Null Hypothesis	Significant

Level of Significance = 5%

As may be expected in the Table 16, it shows the significant relationship between the problems encountered and Taxpayer Satisfaction regarding use of the Bureau of Internal Revenue (BIR) Electronic Filing and Payment System (eFPS). The calculated r-value is -0.465 which is a moderate negative correlation between the two variables. That is, with more problems, taxpayers have less satisfaction. The p-value of 0.000 (which is less than 0.05) means that the relationship is statistically significant.

Thus, the null hypothesis is rejected. This means that taxpayers' problems greatly affect their satisfaction with the BIR eFPS. The results indicate that technical problems, delays, disruptions of systems, concerns about system failures and reliability, and other operational challenges have a negative impact on taxpayer experiences and perceptions of the electronic filing and payment system.

The results also suggest that the reduction of technical and operational issues is crucial for the enhancement of taxpayers' satisfaction and boost the trust in e-services. The more taxpayers find the system easy to use, the more they will feel efficient, reliable, convenient and trustworthy. On the other hand, constant technical problems and inefficiencies can lead to decreased trust and user satisfaction.

This discovery is in line with the research done by Katharina Gangl et al (2020) that reiterated that frequent occurrences of technical issues and system performance instability has a negative impact on taxpayer's trust and satisfaction with electronic tax systems. If tax systems are reliable and efficient, and avoid too many interruptions, then taxpayers will likely have good views of the digital tax platforms, the researchers said.

Similarly, the results are consistent with those of Gladies Ann E. Katigbak (2023) that shows that technical issues, inaccessibility of the system, and responsiveness are negatively affecting taxpayers' experience and satisfaction in electronic tax systems. The study revealed that a significant improvement in the taxpayer experience and satisfaction would be achieved when operational issues are removed and system reliability is improved.

Conclusion

The study revealed that the Bureau of Internal Revenue Electronic Filing and Payment System is generally effective in promoting electronic tax filing and payment transactions of corporate taxpayers in Kalibo, Aklan. The system showed that it was usable, efficient, accurate on transactions, and it was integrated with digital payment systems, thus it has a positive impact on enhancing taxpayer experience and easy tax compliance practices when it comes to electronic tax administration.

The study also found that the majority of taxpayers are contented with the use of the BIR eFPS. The system is viewed as convenient, useful, reliable and secure to taxpayers in conducting electronic tax transactions. Taxpayers' satisfaction levels are high, especially with regard to trust and security, which reflects their

growing confidence in the effectiveness of the system to safeguard confidential information and manage tax-related transactions accurately and efficiently.

The study also found, however, that taxpayer experience with operational and/or technical problems causing issues with system availability, responsiveness, efficiency, and reliability still occurs from time to time, especially during periods of peak filing volume. These problems impact system stability and have the potential to impact taxpayers' attitudes and experience with electronic filing and payment.

Further, it was found that taxpayer satisfaction is greatly affected by the effectiveness of the BIR eFPS. The results indicate that the quality of systems, accessibility, responsiveness, reliability and performance of overall systems are key factors in building taxpayer trust, confidence and satisfaction in electronic tax services.

The study also found that streamlining the BIR eFPS is an important step to reduce operational and technical issues taxpayers face. Digital improvements in functionality, systems and infrastructure eliminate delays, technical interruptions and inefficiencies associated with filing and payment transactions.

Finally, the study showed that the challenges faced by taxpayers have a significant impact on their satisfaction with BIR eFPS. Technical and operational problems and delays often occur and lower the taxpayer's confidence in electronic tax administration services, affecting their perception of reliability and quality.

Recommendations

Based on the research and conclusions of the study, it is recommended that the BIR continue to enhance and modernize the Electronic Filing and Payment System to further increase its effectiveness, reliability, accessibility and overall performance. Increased taxpayer satisfaction and satisfaction in electronic tax administration may be achieved through ongoing improvement of the usability, speed, accuracy and payment integration features of the system.

The BIR must provide greater emphasis on the availability and uptime of the system by upgrading the digital infrastructure, increasing the size of the server and improving the technical maintenance process. Stable and continuous system access, especially at high filing periods, may reduce delays, disruption of system operation and inconvenience to taxpayers.

The BIR should also improve their technical support services to promptly address taxpayers' complaints on issues such as filing error, system down, transaction delay, and other operational problems. Offering easy access to help and technical support could enhance the taxpayer experience and increase citizen confidence in the e-file system. BIR should keep enforcing and enhancing cybersecurity measures, privacy protection mechanisms and data security protocols to ensure taxpayers' trust in the security and privacy of electronic tax transactions. The eFPS could be further improved in terms of reliability and integrity through regular system monitoring, security audits and updates.

Furthermore, regular tax payer orientation programmes, seminars and digital literacy programmes should be organised to increase awareness, understanding and familiarity of taxpayers about the use of eFPS. Educating taxpayers on the processes and benefits of e-filing can help minimize operational challenges and optimize the use of electronic tax services.

Policy makers and government agencies must keep providing the support for digital governance programs and public sector modernization programs by providing adequate funding, technological innovation and

infrastructure development. The development of electronic government services can help to increase transparency, efficiency, accessibility and the focus on the taxpayer in government.

Finally, future researchers are invited to conduct similar research with a larger sample size, another industry or other regions to further validate the results of the current study. Other factors like taxpayer compliance actions, digital readiness, technology acceptance and service quality can be investigated as well, to get a fuller picture of electronic tax administration systems and its effect on taxpayer satisfaction.

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