

# The Relationship of E-Service Quality with Taxpayers' Intention to Use Personal Income Tax Payment Services Through E-Filing Websites in Muak Lek District, Saraburi Province, Thailand

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## ABSTRACT

The purposes of this research were twofold. First, to study the level of perception of e-service quality in terms of information quality, website reliability, website responsiveness, and website assurance with taxpayers' intention to use personal income tax payment services through E-Filing websites. Second, to test the relationship of e-service quality in terms of the information quality, website reliability, website responsiveness, and website assurance with taxpayers' intention to use personal income tax payment services through E-Filing websites. The sample group was 394 taxpayers in Muak Lek District, Saraburi Province, who had experience paying personal income tax through the E-Filing website. The tools for data collection were questionnaires. Statistics used in data analysis were descriptive, correlation coefficient analysis, and multiple regression analysis. The results showed that the level of perception towards e-service quality in terms of information quality, website reliability, website responsiveness, and website assurance with taxpayers' intention to use personal income tax payment services through E-Filing websites was at a high level. The statistical value of the test showed that the e-service quality in terms of information quality, website reliability, website responsiveness, and website assurance with taxpayers' intention to use personal income tax payment services through E-Filing websites was at a statistically significant level of 0.05. This research confirmed past findings, suggestions, and future research for those interested.

**KEYWORDS:** Information Quality, Website Reliability, Website Responsiveness, Website Assurance, Service Intention, E-Filing website, Personal Income Tax

## Introduction

Government-to-Consumer (G2C) e-commerce is a form of commerce and trading over the internet between government and the citizens, which offers services such as paying taxes through online channels and paying for government services, including utility bills. (no link) Providing services through these electronic media, the accuracy and importance of providing quality services of the website known as e-services Quality or

SERVQUAL must be recognized. Focusing on providing high-quality service is an important strategy to help businesses generate consumer satisfaction, return customers, and drive business success (Rane et al., 2023). However, the quality of e-services is an important factor that assist in supporting customers' decisions to buy products and services. The importance of e-service quality has become very important in online businesses; from online shops, e-banking, social media, and government

agencies. All relevant agencies strive to improve the quality of their e-services in order to operate more efficiently and attract more customers (Mercan et al., 2020).

According to a study by Taherdoost (2023), the use of online platforms has grown in popularity due to faster internet. At present, the government of Thailand has a policy to bring e-service systems to provide services to the general public in various forms, which is called electronic Government or e-Government. It is a modern government management method by using computer technology and communication networks to increase the efficiency of government operations and improve services to the people. To do this, several prerequisites need to be fulfilled, such as efficient and inexpensive Internet services, available data and information, affordable computers and communication devices, and the facilitation of the government to the people. The use of e-Government will give people many benefits such as ease, convenience, being fast, not having to waste time and expenses traveling to relevant agencies, including transparency in the work of government (NECTEC, 2021). From the aforementioned policy, the Revenue Department is responsible for filing and paying income tax. It creates an E-Filing website as an online channel for filing and paying personal taxes. The E-Filing website is considered an online service in the form of e-Government or e-Service as well.

The e-Government system focuses on providing services to the general public of government agencies. Therefore, the implementation of the e-service system is used for maximum benefit. Service quality is most often taken into account, with Md Sabri and friends (2022) stating that measuring e-service quality is difficult and complex in the context of e-commerce because it differs from traditional transactions. Basic electronic service systems differ according to service channels, service models, and service descriptions. For this reason, organizations involved in providing internet services need appropriate e-service quality measurement

tools to lead to results that are easy to use and accurate. In addition, a study by Nasution et al. (2019) states that the efficiency of Internet services is most dependent on the service quality of the website itself. E-service quality depends on variables such as reliability, accountability, privacy, ease of use, and design of the platform. A study by Ashiq and Hussain (2024) subdivided e-service quality components and confirmed that e-service quality and trust directly influenced customer satisfaction leading to customers' loyalty to the use of Internet service. Moreover, research has shown that e-service quality improvements can reduce expenses by retaining customers to repeat purchases at a higher rate. In addition, Md Sabri and colleagues (2022) analysis of e-service quality divided the concepts of e-service quality into the following categories: website design, reliability, and personalization. Together, these categories are e-service quality that directly and indirectly positively influences customer purchasing decisions, and e-service quality reflects customer loyalty and engagement (Parasuraman et al. 2005). The researchers also found that e-service quality was associated with return intentions and purchases again (e.g. Bilal et al., 2021; Shamil et al., 2022), intentions to purchase products or services from the website (e.g. Loiacono et al. 2007), and purchase intent-driven behavior (e.g. Lukman & Trisnawati, 2020). The above reviews are studies of purchase intention in the context of e-retailing applying the concept of e-service quality that affects service intentions via the Internet in the context of government agencies or e-Government. The studies on the use of the services of taxpayers to the e-Filing website in Thailand are still limited.

Therefore, the researcher is interested in studying the level of perceived e-service quality, including information quality, website reliability, website responsiveness, and website assurance with taxpayers' intention to use personal income

tax payment services through E-Filing websites who pay personal income tax through online channels, which is the website of the Revenue Department under the Ministry of Finance. This study reviewed the literature related to e-service quality and the intention to use personal income tax payment services through E-Filing websites. Then, the researcher explained the research conceptual framework, methodology, and data analysis, and discusses the research results from the empirical data collected and analyzed according to statistical conditions together with the confirmation of the findings in the past. After that, conclusions and suggestions were given to those who are interested as well as providing direction for future research.

### **Objectives of the Research**

1. To study the level of perception of e-service quality in terms of information quality, website reliability, website responsiveness, and website assurance with taxpayers' intention to use personal income tax payment services through E-Filing websites.

2. To study the relationship of e-service quality in terms of information quality, website reliability, website responsiveness, and website assurance with taxpayers' intention to use personal income tax payment services through E-Filing websites.

### **Literature Review**

#### **1. E-Service Quality**

E-services are a predominantly applied concept to take advantage of the use of information and communication technologies (ICTs). The definition of e-services encompasses the development of the Internet and web technologies. It involves the customers buying products through online channels and provides necessary information about products and services (Nemati et al., 2002). Li and Shang (2020) defined the term "Website service quality" or "e-service quality" as the degree to which the website provides convenience and efficiency in shopping, purchasing

products, and delivery of products and services. The meaning of the service, therefore, covers both before and after the transaction through the website. In general, there are various criteria that customers use to assess the quality of website services and the quality of service delivered through the website including the availability of information and content, ease of use, privacy, security, graphic format, and demand fulfillment (Rita et al., 2019). Md Sabri and colleagues (2022) stated that the quality of e-services can be measured by six criteria: information quality, website reliability, website responsiveness, website assurance, use of the website, and individual characteristics. This research identified four variables important for the measurement of e-service quality. They are information quality, website reliability, website responsiveness, and website assurance. All four variables affect the intention to use the personal income tax payment service through the E-Filing websites. The next section describes the variables of e-service quality and service intention.

#### **1.1 Information Quality**

Stawowy et al. (2023) stated that information quality is a valuable outcome of the use of information produced by a system for relevant parties when conducting online transactions. Online users rely on text, descriptions, and images provided by the website in order to understand the products and services. According to Wirani and Wibasuri (2020), users use the system through designed features such as website ease of use, ease of searching, response time, and download time (Guo et al., 2023). The quality of online information from a website is considered from many perspectives, such as product quality, service provider quality, program quality, system design, computer interaction quality, and so on (Suganda & Arrifianti, 2023). In addition, Jauhari et al. (2019) stated that users who are informed and enjoyed visiting the website led to a decision to use the service and the desire to

purchase the product or service after the visit. The three key factors used to determine the quality of information are accuracy, timeliness, and relevance. The website is viewed as a quality indicator that leads to job completion. Ross Arguedas et al., (2024) stated that the quality of the information displayed clearly on the website allows customers to easily judge whether the website is trustworthy and that the quality of the information allows users to determine whether the goods or services being sold are suitable for their use.

### **1.2 Website Reliability**

Website reliability refers to the consistency of performance and reliability of usability (Parasuraman et al. 1985). According to empirical studies, reliability is the most important dimension of e-service quality in real-world environments. The important thing for a business to survive is to gain the trust of the customers so that the company will be able to provide services as promised to customers. Reliability gives customers a sense of consistency and credibility in a company. Assessing the reliability of a website's services covers a variety of criteria, such as fulfillment and reliability, trustworthiness, usability results, and fulfillment (Parasuraman et al., 2005). These criteria are consistent with this study because this research has taken the reliability of the website as one of the variables of e-service quality. Furthermore, in the context of online services via the Internet, the information displayed on the website is an important component of the products and services offered (Md Sabri et al., 2022). The reliability of the websites means the accuracy of the services provided by the company, the correct billing process, and the information displayed on the website being clear, and it's current and complete. Products or services that deliver quality or reliability are recognized to have

a significant impact on customer purchasing decisions and quality and are also strong predictors of intention and attitude toward a website (Aljabari et al., 2023). According to Şimşek and Güvendiren, İ. (2023), the three main functions of a reliable website are (1) Collecting and registering all customer orders completely and accurately; (2) Guaranteeing the fastest delivery time; and (3) Protecting customers' online privacy and keeping their information secure.

### **1.3 Website Responsiveness**

Responsiveness means handling problems efficiently and transmitting information via the Internet (Md Sabri et al., 2022). For e-services, the fast delivery of services to customers via the Internet will provide customers with a feeling of convenience during the purchase and continue the purchase without interruption. Businesses that transact online must consider responding to customer needs and providing speedy services (Rangaswamy et al., 2020). The responsiveness of a website demonstrates its ability to respond to customer visits, such as inquiries, downloads, and browsing speed (Şimşek & Güvendiren, 2023). In addition, responsiveness is the ability to handle complaints with the speed and efficiency of the service. A study by Amsl et al. (2023) found that customers expect internet retailers to respond quickly to their requests. A fast response will help customers to solve problems and make decisions in time. Website responsiveness can be assessed using a variety of criteria such as service timeliness, online transaction documentation, and quick customer response. and service delivery speed (Shankar & Datta, 2020; Sabri et al., 2022). In addition, in measuring the effectiveness of responses received from services offered by government agencies through e-services of

Alkrajji and Ameen (2022) found that the effectiveness of e-services for government agencies depends on the response time to consumers' inquiries and quick responses to inquiries enable consumers to analyze and address the issues. Nawafleh and Khasawneh (2024) state that effective response is achieved by providing government e-services based on consumer expectations, and Pradnyadewi and Giantari (2022) emphasizes that responsiveness is an important aspect of efficiency. It allows users of the website to assess the quality of services offered by the government. Finally, AlBalushi (2021) correlated efficiency with the response effectiveness of e-government websites, i.e. inquiry and complaint response rates, facilitating communication and response from service providers and providing information in time.

#### **1.4 Website Assurance**

Sabri et al. (2022) stated that website assurance is the degree of trust and confidence in the website that uses the service. Increasing customers' trust and confidence increases customer purchase intention and makes it easier for companies that use Internet service channels to retain customers. The main reasons users do not purchase products or services from online websites are due to online safety, company policies and reliability, and the technologies used on the websites (Ingaldi & Brožova, 2020). Assurance of security includes services that are safe and risk-free such as physical security, financial security, and confidentiality (Shankar & Datta, 2020). In the traditional SERVQUAL model, a key quality dimension is the assurance or level of service that builds customer confidence. However, online customers do not have access to services provided by employees or physical

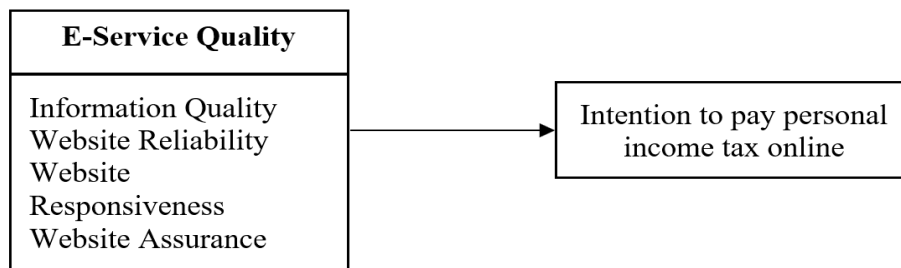
facilities of the company they are dealing with (Rane et al., 2023), therefore, online service providers need to build trust in other ways in order to impress the guarantees that websites offer their customers. This leads to trust which includes security and privacy. In addition, Li and Shang (2020) stated that service quality is the degree to which customers perceive a website to be safe from intrusion and privacy is protected and reliability is often cited as the most important quality of online services.

#### **2. Service Intention**

Saleem et al. (2022) stated that the intention to buy a product or service online refers to the decision-making process of a customer while choosing to purchase a product or service from an online website. After evaluating all the relevant elements, evaluating an individual's purchase intent is often complicated and there are many factors that affect an online purchase intent. Farzin and Fattahi (2018) state that purchase intent is the customer's intention to purchase a product, service, or brand, which occurs under the premise of a transaction. Due to the transaction process, it is often an important indicator that leads to a real purchase. Online purchase intent is often related to a product or service where customers will make biased decisions based on their overall website evaluation (Shin & Biocca, 2017). Peña-García et al. (2020) stated that purchase intent is a psychological measure of consumers purchasing products to meet essential needs and a tool to predict consumption behavior. Buying products and merchandise online has become a very important, useful, and engaging activity on social media platforms (Gan, 2017). Today, social media has transformed consumer purchasing decisions as many consumers search for the

experiences and recommendations of other consumers who post on social media, before deciding to purchase products and services. Purchase intent is also a variable that accurately predicts actual purchase behavior as it is an important step towards actual purchase (Bilal et al., 2021). This is beneficial to companies that conduct online transactions. In addition, the actual purchases made directly affect the revenue and profit of the business.

The conceptual framework of this research is shown in Figure 1, which is a



**Figure 1:** Research Conceptual Framework

## Research Methodology

### 1. Population and Sample

The population used in this research was taxpayers aged 18 years and above, living in Muak Lek District, Saraburi Province, in the year 2023. Muak Lek reported a population of 24,719 people according to Data Center HPC4 (2023). By using the sample calculation formula for the known population of Yamane (1970), with an error equal to 0.05, the sample size was 394 people, and purposive random sampling was used. Therefore, respondents were those who have income and submit personal income tax payments through the E-Filing websites of the Revenue Department, Ministry of Finance only. From the data collection, there were 394 respondents, representing a 100% response rate.

### 2. Research Variables

The variables for this research are divided into 2 types, namely independent

test of the concept of e-service quality, which has a total of four independent variables, consisting of information quality, website reliability, website responsiveness and the website assurance that there is a correlation with the dependent variable, which is the service intention, through the E-Filing websites. The study was conducted in the context of taxpayers who paid personal income tax through the E-Filing websites of the Revenue Department, Ministry of Finance.

variables; e-service quality in terms of information quality, reliability, responsiveness, and assurance of the website of taxpayers residing in Muak Lek District, Saraburi Province, and the dependent variable was the intention to use the personal income tax payment service through the E-Filing websites of taxpayers living in Muak Lek District, Saraburi Province.

### 3. Research Tools

The instrument used to collect data for this research was a closed-ended questionnaire divided into four parts. Part 1: General information of the respondents: This part is divided into 8 items, which are gender, age, marital status, level of education, occupation, average annual income, number of online income tax filings, and types of income tax. The nature of the question is closed-ended, with only 1 multiple-choice answer. Part 2 Questions about e-service quality: 5 questions on information quality, 5 questions on

reliability, 4 questions on responsiveness, and 4 questions on the assurance of the website, developed and improved from Sabri and colleagues' questions (2009) and Part 3 Questions about the service intention for paying income tax through the E-Filing website: 5 questions, developed and revised from the questions of Udo et al. (2010), Jiang et al. (2013), and Lukman and Trisnawati (2020). The questions in parts 2 and 3 are closed-ended. The estimation model uses a 5-level estimation with Likert Scale, 5 points equal to the highest level, 4 points equal to high level, 3 points equal to moderate level, 2 points equal to low level and 1 point equal to the lowest level. All questionnaires were checked for validity by

3 experts with an IOC between 0.67 – 1.00 and a try-out questionnaire was collected from 30 sets of samples with similar characteristics to the respondents. They were used to analyze the Cronbach's Alpha confidence of each variable as shown in Table 1. After the questionnaire was used to collect information from all 394 samples, the Cronbach's Alpha confidence of each variable was recorded in Table 1. Cho and Kim (2015) said that if Cronbach's Alpha confidence value is greater than 0.70, it is within the accepted criteria. Therefore, it indicates that the questionnaire for this study has sufficient reliability for data analysis.

**Table 1:** Cronbach's Alpha of 30 and 394 questionnaires

<b>Variables</b>	<b>30 people</b>	<b>394 people</b>
Information Quality	0.94	0.77
Reliability	0.95	0.82
Responsiveness	0.87	0.80
Website Assurance	0.96	0.79
Intention to pay personal income tax online	0.96	0.84
<b>Total</b>	<b>0.98</b>	<b>0.95</b>

#### 4. Data Analysis and Statistics Used

In this research, a software program was used to analyze the data and the statistics were divided according to the nature of the data and the objectives of the study as follows: 1) Analysis of personal data of respondents, which are gender, age, marital status, level of education, occupation, average annual income, number of online income tax filings, and types of income tax. Statistical frequency and percentage were used. 2) For e-service quality level analysis on information quality, website reliability, website responsiveness, website assurance, and the intention to use the personal income tax payment service through the E-Filing website of the taxpayers, Mean ( $\bar{x}$ ) and standard deviation (S.D.) were used

(Wanichbanha, 2002). The mean value 4.21 – 5.00 equals the highest level, the

mean value 3.41 – 4.20 equals the high level, the mean value 2.61 – 3.40 equals the moderate level, the mean value 1.81 – 2.60 equals the low level, and the mean value 1.00 – 1.80 equals the lowest level. 3). Regarding relationship analysis of e-service quality in terms of information quality, website reliability, website responsiveness, and the assurance of the website and the service intention to use the personal income tax payment service through the E-Filing website of the taxpayers, correlation coefficient analysis, and multiple regression analysis were used.

#### Research Results

##### 1. Analysis of General Information of the Respondents

The respondents of this research were people with income in Muak Lek District, Saraburi Province numbering a

total of 394 people. They were classified as follows: Most of the respondents were female, 207 people, representing 52.5 percent; age between 31 and 40 years old, 156 people, representing 39.6 percent; single, 188 people, representing 47.7 percent; graduated with a bachelor's degree, 326 people, representing 82.7 percent; having a career as an employee of a private company, 141 people, representing 35.8

percent; having an average annual income of about 200,001 baht - 300,000 baht, 139 people, representing 35.3 percent; had filed paying taxes online 2-3 times, 280 people, representing 71.1 percent; and the type of income tax filed online is P.N.D. 90 form, 256 people, representing 65.0 percent. All details of the respondents are shown in Table 2.

**Table 2:** General Information of the Respondents

		<b>Frequency (n)</b>	<b>Percentage (%)</b>
<b>Gender</b>	Male	187	47.5
	Female	207	52.5
<b>Age</b>	18 - 20 years old	1	0.3
	21 - 30 years old	102	25.9
	31 - 40 years old	156	39.6
	41 - 50 years old	119	30.2
	51 years old and above	16	4.1
<b>Married Status</b>	Single	188	47.7
	Married	170	43.1
	Widowed/divorced	36	9.1
<b>Educational level</b>	Lower bachelor degree	41	10.4
	Bachelor degree	326	82.7
	Higher bachelor degree	27	6.9
<b>Occupation</b>	General hire	101	25.6
	Government employees	46	11.7
	Private employees	141	35.8
	Business Owners	106	26.9
<b>Annual income</b>	100,000 THB and below	8	2.0
	100,001 – 200,000 THB	66	16.8
	200,001 – 300,000 THB	139	35.3
	300,001 – 400,000 THB	47	11.9
	400,001 – 500,000 THB	114	28.9
	500,001 THB and above	20	5.1
<b>Number of online income tax filing</b>	1 time	36	9.1
	2 – 3 times	280	71.1
	4 – 5 times	60	15.2
	More than 6 times	18	4.6
<b>Types of income tax</b>	P.N.D. 90 Form	256	65.0
	P.N.D. 91 Form	138	35.0

## 2. Data analysis to answer the 1<sup>st</sup> research objective

The 1<sup>st</sup> research objective was to study the quality of e-service in terms of the perception of information quality, website reliability, website responsiveness, website assurance and service intention to use the

personal income tax payment service through the e-filing websites. It was found that the level of awareness of the quality of information, website reliability, website responsiveness, website assurance and service intention to use the personal income tax payment service through the E-Filing



website of the taxpayers were at a high level in all variables. The mean is between 4.02

– 4.11, as shown in the statistical values in Table 3 below.

**Table 3 :** Results of the analysis of the perceived level of information quality, website reliability, website responsiveness, website assurance and their service intention to use the personal income tax payment service through the e-filing websites of taxpayers.

Items	Mean	Standard Deviation	Level
Information Quality	4.05	0.45	High
Reliability	4.04	0.50	High
Responsiveness	4.02	0.57	High
Website Assurance	4.06	0.54	High
Intention to pay personal income tax online	4.11	0.52	High

### 3. Data Analysis to Test for Variance

Testing the variance of the data uses correlation coefficient analysis and VIF. The correlation coefficient analysis of Table 4 presenting the correlation analysis of each variable showed that income taxpayer's intention to use personal income tax payment service via the E-Filing websites was positively correlated with information quality, website reliability, website responsiveness, and website assurance ( $r = 0.70$ ,  $r = 0.74$ ,  $r = 0.71$  and  $r = 0.74$ , respectively). In addition, information quality was positively correlated with website reliability, website responsiveness and website assurance ( $r = 0.76$ ,  $r = 0.73$  and  $r = 0.72$ , respectively). Website reliability was positively correlated with website responsiveness and website assurance ( $r = 0.73$  and  $r = 0.74$ ,

respectively), and website responsiveness was positively correlated with website assurance ( $r = 0.68$ ). All pairs of data analysis showed a statistically significant positive relationship at the level of 0.01 and considering the positive correlation between variables, it was found that the highest correlation coefficient between variables was 0.79 and the lowest was 0.68 and the correlation coefficient between the two variables was not more than 0.80 and the VIF analysis result was between 2.77 - 3.35, which was not more than 10.00, indicating that all variables did not have a correlation problem between the variables (Multicollinearity) (Hair et al. 2006). Information can be analyzed. The statistical details of the correlation coefficient analysis and VIF values are shown in Table 4 as follows.

**Table 4:** Analysis results of correlation coefficients and VIF values of each variable.

Variable	1	2	3	4	5
1. Intention to pay personal income tax online	1.00				
2. Information quality	0.70**	1.00			
3. Reliability of the website	0.74**	0.76**	1.00		
4. Responsiveness of the website	0.71**	0.73**	0.73**	1.00	
5. Assurance of the Website	0.74**	0.72**	0.74**	0.68**	1.00
VIF	2.94	3.02	3.35	2.77	2.96

\*\* Correlation is significant at the 0.001 level (2-tailed)

### 4. Data analysis to answer research objective No. 2

The results of the correlation analysis using multiple regression analysis

between e-service quality variables on information quality, website reliability, website responsiveness, and website assurance and intention to use personal

income tax payment through the e-filing website of taxpayers found the relationship to be as follows: (1) The quality of e-service on the information quality correlated with the intention to use the personal income tax payment service through the E-Filing website of the taxpayers ( $\beta = 0.16$ ). (2) The quality of e-service on website reliability correlated with the intention to use personal income tax payment services through E-Filing websites of taxpayers ( $\beta = 0.24$ ). (3)

The quality of e-service on website responsiveness correlated with intention to use personal income tax payment services through E-Filing websites of taxpayers ( $\beta = 0.20$ ) and (4) The quality of e-service on the assurance of websites correlated with intention to use personal income tax payment service through E-Filing website of taxpayers ( $\beta = 0.31$ ) with statistical significance at 0.01 level as shown in Table 5 as follows:

**Table 5:** Multiple regression analysis between e-service quality variables and Intention to pay personal income tax online through E-Filing websites

Predictor	B	Std. Error	Beta	t-value
Constant	0.44	0.14	-	3.04*
Information quality	0.16	0.06	0.14	2.67*
Website reliability	0.24	0.06	0.23	4.39**
Website responsiveness	0.20	0.04	0.22	4.55**
Website Assurance	0.31	0.05	0.32	6.74**

R = 0.81, R<sup>2</sup> = 0.66, Adjust R<sup>2</sup> = 0.66, F = 188.96

\*  $p \leq 0.05$  (2-tailed)

\*\*  $p \leq 0.01$  (2-tailed)

## Discussion

The results of the study of the quality of e-services in terms of information quality, website reliability, website responsiveness, and website assurance with taxpayers' intention to use personal income tax payment services through E-Filing websites showed that the level of perception of information quality, website reliability, website responsiveness, and website assurance with taxpayers' intention to use personal income tax payment services through E-Filing websites was at a high level. In line with the research of Taweewattananon and Yansomboon (2022), it was found that the quality of electronic services in terms of overall usability, overall attainment, overall system availability, overall privacy and service satisfaction is at the highest level. In accordance with Buddhakerd's (2022) study of electronic service quality, it was found that electronic service quality, trust and return purchase intent of online shopping in Thailand were at high levels. In addition, it is in line with the research of

Homsiri et al. (2021) studying the online service quality of online women's clothing retailers on Facebook fan pages found that the service quality in terms of fairness of products and services, reliability, customer response, customer confidence, and knowing and understanding customers were at a high level. Therefore, these past studies are consistent with the findings of this study. This shows that taxpayers who use online personal income tax payment services through the Internet have a high level of perception of e-service quality in terms of information quality, website reliability, website responsiveness, website assurance and their intention to use personal income tax payment services through the E-Filing websites.

The results of the correlation analysis using multiple regression analysis among e-service quality variables on information quality, website reliability, website responsiveness, and website assurance with taxpayers' intention to use personal income tax payment services through E-Filing websites found that

information quality, website reliability, website responsiveness, and website assurance are correlated with the taxpayers' intention to use personal income tax payment services through E-Filing websites. This is consistent with Buddhakerd's (2022) study on the influence of electronic service quality and trust in online repeat purchase intentions in Thailand found that the quality of electronic services comprised of website performance, website design and website system functionality directly and indirectly influences repeat purchase intentions of online shopping in Thailand. In addition, in accordance with the research of Hardiyanto and Firdaus (2021), it was found that the quality of the website is also comprised of data quality, system quality, and electronic service quality as determinants of the intention to purchase products and services and website quality. They are important factors in driving the intention to purchase products and services. Following the research of Siritho (2022) studying service quality and purchase intention through live broadcasts, it was found that service quality in terms of system technical efficiency, presenter quality, product and quality, price and promotion correlate with online purchase intent. It is also consistent with the research of Rita and Oliveira (2019) studying e-service quality, consumer satisfaction and future purchase intentions in e-retail found that e-service quality in terms of ease of use, accessibility, reliability, or responsiveness and safety were positively correlated with future online purchase intentions. The findings further explain that the sub-dimensions of online service quality such as reliable response or speed are the most important online service quality that affect future purchase intent. Therefore, from the past findings and the results of this research, it shows that if the Revenue Department, which is a government agency that maintains and develops the E-Filing website, would like people who have the income to be willing to pay personal

income tax through the Internet or online, the E-Filing site should be designed to be responsive and reliable, fast in solving problems that arise with service users, and easy to use the websites, also having people who give advice and help when users encounter problems, paying attention to complaints or dealing with criticism appropriately including having websites that can be easily accessed which are reliable and safe. The taxpayers have pointed out that they expect reliable, accurate, prompt, timely, and personalized services, including wanting the responsible online personal income tax payment agency to develop a website design and maintain the system for easy use, well organized and well laid out details, concise content structure and easy to understand terms and conditions.

#### **Limitations and Future Research**

A study of the relationship of e-service quality in terms of information quality, website reliability, website responsiveness, and website assurance with taxpayers' intention to use personal income tax payment services through E-Filing websites found that there are limitations and need for future research as follows:

1. In this research, samples were collected from taxpayers in Muak Lek District, Saraburi Province. It is a collection of data from a sample group covering the area at the district level only. Future research should collect data from taxpayers covering the provincial, regional, or national levels in order to ensure that the research results are accurate and comprehensive for all income groups.

2. The statistics used to analyze the data in this research is the correlation coefficient analysis and multiple regression analysis which is an analysis of the relationship between the independent variables and the dependent variables. Therefore, future research should use advanced statistics to analyze data such as Structural Equation Modeling (SEM) analysis, which will make research more valuable and in-depth analyzed.

3. The questionnaire used as a data collection tool developed and adapted from research abroad may have a different context from Thai respondents. Therefore, in future research, the researcher should create questions by using qualitative research such as in-depth interviews or group discussions to extract appropriate questions for the respondents.

4. The variables used in the study focused on the quality of e-service on only 4 variables, which are information quality, website reliability, website responsiveness and assurance of the website. From the literature review, there are many variables

that were not included in this study. Future research should consider adding more variables in order to cover all variables related to the quality of e-services.

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