

# The Factors Affecting the Success of Information System Quality in Filing Personal Income Tax Return Via the Internet of Marketplace Vendors in Nong Chok District, Bangkok

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**Abstract:** *The objective of this research was to study the factors for accepting information technology, consisting of perceived benefits in using the system. Perceived ease of use of the system Attitude towards using the system and intention to use the system That affects the success of the quality of the information system in filing personal income tax returns via the internet system of merchants in the market in Nong Chok District, Bangkok and to study information system factors consisting of information quality, system quality, service quality System user satisfaction and benefits of the system That affects the success of the quality of the information system in filing personal income tax returns via the internet system of merchants in the market in Nong Chok District, Bangkok. The research results found that both factors of acceptance of information technology and information system factors The value is at a high level. When considering each aspect of the factors for accepting information technology, it was found that the attitude towards using the system has the most average and when considering each aspect of the information system factors, it was found that the benefits of the system has the most average The results of the hypothesis testing found that the factor that influences the success of information system quality is attitude towards using the system. Intention to use the system Benefits of the system System user satisfaction Service quality and system quality*

**Keywords:** *Internet, Personal, Income*

## 1. Introduction

Personal income tax is collected from individuals has have income Not matter type (Revenue Department,2018) If there is not law exempted, then it is subject to tax collected from tax units that have special characteristics as specified by law. (Revenue Department, 2019). The income generated according to the specified criteria which is normally collected annually Income received in any year. the income earner has a duty to declare in person according to the form. Displays the required tax items. (Revenue Department,2023) By January Until March of next year Those who have income in some cases The law also requires that tax returns be filed at half-yearly intervals. For actual income in the first half of the year In order to relieve the tax burden that must be paid. and income, in some cases the law still requires the payer Responsible for deducting withholding tax from income paid. In order to have the tax paid gradually as well. (Ministry of Finance, 2010).

Filing personal income tax via the internet It is the most convenient and fastest way to file taxes. which users can do anywhere there is internet without having to travel to the local tax office or regional

tax office For filing income taxes via the internet. Users must have a user account in the Revenue Department system first. You can apply at the Revenue Department website. Once you have a user account Users can log in Then fill in the information in the form The form provided After completing the information Users can submit forms and attachments. related information through the system immediately. Filing income tax via the internet has many advantages, such as convenience and speed in filing taxes. Reduce paper use and save on travel expenses. Go to the tax office Including increasing the accuracy and convenience of checking tax information for users.

A person liable to pay income tax is a person or organization that is required to pay income tax according to the laws set by the government. This may be money from operating a business, working, investing, or selling property. or others, which must sum up all income and pay taxes at the rate specified by law. Payment of income tax is the duty of the person responsible for paying income tax. The group of sellers in the market must submit income taxes. Got a Dhamma person as well. Because there is income from trading which is in assessable income type.

For these reasons, the researcher is interested in studying the factors affecting the success of the quality of the information system in filing personal income tax returns via the internet system. of vendors in the market in Nong Chok District Bangkok. The rate of using the service for filing personal income tax returns is There is a higher rate of filing forms via the internet than filing forms with paper. This may be because people recognize the benefits of using the system. Perceived ease of using the system, attitude towards using the system and greater intention to use the system for filing tax returns via the internet. However, At present, there are still some people who still choose to not use the system for filing personal income tax forms via the internet So it's a reason. It is worth studying the factors affecting the success of the quality of the information system in filing personal income tax returns via the internet system of merchants in the market in Nong Chok District. Bangkok including information system factors consisting of information quality, system quality Service Quality System user satisfaction and benefits of the system To be useful in improving and developing internet services to be even more efficient and beneficial and worthwhile as possible. Research objectives to study the factors for accepting information technology. Consists of perception of benefits in using the system Perceived ease of use of the system Attitude towards using the system and intention to use the system that affects the success of the quality of the information system in filing returns. Personal income tax via the internet system of merchants in the market in Nong Chok District Bangkok

## **2. Literature Review**

Research studies on Factors affecting the success of information system quality in Filing personal income tax returns through the internet system of market vendors Nong Chok District, Bangkok Studied concepts, theories, and research related to variables. of the study to be used as a research concept. with the following topics Personal income tax Revenue Department E-FILING system, concepts for improving the quality of information system assessments Concepts and theories related to system quality Theory of acceptance of information technology use Basic knowledge theory of information systems Information system success theory General information of the market ( Revenue Department,2023)

### **Meaning of Personal Income Tax**

Personal income tax refers to taxes payable on the ordinary income of natural persons. or a natural person who has income such as receiving a salary receive retirement money received wages Earn interest Earn money from personal business or receive income from other sources which is determined to be taxed according to the income received. Personal income tax is calculated using the minimum system. Divided into periods according to income to be taxed according to the tax rate specified in the income tax law. By deducting various allowances from income before calculating taxes, such as personal allowances. Deductions related to investing in stocks or mutual funds Deductions regarding donations, etc. ( Kaewsopa,& Tan, 2022)

Personal income tax is an important tax and is necessary for keeping the country's economic system stable and sustainable. The tax money is used to promote various developments such as infrastructure development. Promotion of learning and research on public health development Revenue Department Personal income tax is a tax collected from the general public. or from tax authorities with special characteristics As required by law and have income generated according to the specified criteria Usually collected annually. Income generated in any year, the income earner is obliged to declare on his own. According to the specified tax form Within January to March of the following year For income earners, in some cases the law still requires them to submit the form. Pay taxes at half year For actual income in the first half of the year In order to relieve the tax burden that must be paid. and income in some cases The law requires that the payer Responsible for deducting withholding tax from some of the income paid. in order to gradually pay taxes While there is also money being generated. (Phongpaichit, & Baker,2015)

BOI : The Board of Investment Personal income tax is a tax collected from the general public. or from tax authorities with special characteristics As required by law and income is generated according to the specified criteria. Usually collected annually. Income generated in any year, the income earner is obliged to declare himself in the prescribed tax form within January-March of the following year. For income earners, in some cases the law still requires them to submit the form. Pay taxes at the half-year for income that actually occurs in The first half of the year In order to relieve the tax burden that must be paid and income in some cases. The law requires The payer is responsible for deducting withholding tax from some of the income paid. So that taxes can be paid gradually while income is generated. (Abbasi,2011)

ACCREVO Personal income tax is a tax collected from ordinary people with income. according to the criteria specified by law Usually stored for a year. Income earners have a duty to declare themselves according to the prescribed tax forms within January to March of the following year. Persons who are liable to pay personal income tax include those who have earned income during the past year with one of the following statuses: Individuals, Ordinary Partnerships. or a group of persons who are not juristic persons Persons who died during the tax year Undivided inheritance community enterprise According to the law on community enterprise promotion Only those that are general partnerships or a group of persons who are not juristic persons (Lyman,1954)

When money has been generated What must people who are responsible for paying taxes do?

Request a number and tax identification card within 60 days from the date the money was generated. In the case of having income Those who do not have a national identification number are aliens. or an inheritance that has not yet been divided Except for income earners who have a national identification number. You can use your national identification number. can be used in place of the taxpayer identification number without having to request a taxpayer identification number again An income earner with a domicile Located in Bangkok Applications may be submitted at all 30 Bangkok Area Revenue Offices or every branch (district) Area Revenue Office. In other provinces, applications can be submitted at the Area Revenue Office (province) and every branch (district) Area Revenue Office, as the case may be. Submit the return, normally once a year. Income of any year must be submitted within March 31 of the following year, except for certain types of income such as renting property, income from independent professions. Income from contracting Income from commercial businesses, etc., must be submitted at the middle of the year for income that occurs in the first 6 months, within September of every year. (Phongpaichit,& Baker,2015)

Those who have income incurred during the tax year are required to file a form. Only when you have the minimum amount of money as specified by law. Whether or not there will be additional tax to be paid when calculating the tax. As follows: Minimum assessable income criteria that income earners must file a tax return. Natural persons and deceased persons Have assessable income. As follows: Income is only salary type. Single people have assessable income of more than 120,000 baht and married people have assessable income of more than 220,000 baht. Other types of income Single people with assessed income exceeding 60,000 baht. and are married and have assessable income of more than 120,000-baht, general

partnership that is not a juristic person or a group of persons who are not juristic persons Have assessable income of more than 60,000-baht, inheritance that has not been divided Have assessable income of more than 60,000 baht

### **Source of income**

Which is divided into income from domestic and foreign sources Must income from these various sources be included in the calculation of personal income tax? Consider the following: Income arising from sources within the country means income that arises, or as a result of Work duties performed in Thailand or Business conducted in Thailand or employer's business. Conditions: People who have income from sources in this country are always required to pay income tax as specified by the Revenue Code, unless there are exceptions according to law. Regardless of whether the income was assessable in the previous tax year. Will it be paid within or outside the country? and regardless of whether the income earner is a resident of Thailand or not.

Income arising from sources outside Thailand means income that arises or is a result of Work duties performed abroad or businesses performed abroad or assets located abroad. Conditions Those who have income from sources outside the country in the previous tax year will be required to pay income tax. In Thailand only when both elements are met as follows: Those who have income are People residing in Thailand in that tax year for a period or periods of time Total up to 180 days and the income earner brings that income into Thailand in that tax year as well. In paying personal income tax in some cases If related to persons of certain countries who have Double Tax Convention or an agreement to prevent double taxation with Thailand, it is necessary to consider the agreement or convention on the avoidance of double taxation between Thailand that has been agreed upon as well.

### **Research Methodology**

This research is a study of factors affecting the success of the quality of information systems in filing personal income tax returns via the internet system of merchants in the market in Nong Chok District. Bangkok The researcher conducted quantitative research. (Quantitative research) using questionnaires (Questionnaire) in collecting data. The results from the questionnaire were then processed with a statistical package (SPSS) to analyze and draw conclusions. Population and sample used in the study The research population used in this study is a group of merchants in the market in Nong Chok District. Bangkok, 5 places, where one set of questionnaires will be collected per shop. The researcher distributed the questionnaires to groups of merchants in the market in Nong Chok District. Bangkok From a total population of 580 stores, 429 people received completed questionnaires.

### **Research Tools**

Data collection resources for this study The researcher followed the steps as follows: Primary Data (Primary Data) Data collection for this study. The researcher distributed and collected the questionnaires. By collecting questionnaire data from a group of merchants in the market. Nong Chok District, Bangkok Until the total number was 429 samples. Secondary data sources (Secondary Data) It is information obtained from research from books and academic documents of related research. Various printed media and websites related to data analysis and collect information from books Articles and studies related to the study of the researcher to be used as guidelines for this study.

## **3. Research Results**

Presentation of research results on Factors affecting the success of the quality of the information system for filing personal income tax returns via the internet. of vendors in the market in Nong Chok District Bangkok this time uses the form of a quantitative research study. (Quantitative Study) in the form of survey research. )Survey Research) One-shot Case Study using questionnaires (Questionnaire) It is a tool for collecting information from a group of vendors in the market in Nong Chok District. Bangkok Province A total of 429 samples were collected. The obtained data was then used to check the completeness and accuracy of the questionnaire. Then the questionnaire was coded (Coding) according

to statistical research methods. and carry out computer processing Using a statistical package Then, the results from the data collection were used to analyze the study results. The details are as follows:

### Results of the analysis of demographic characteristics of the sample.

From collecting data according to the sampling procedure in this research study, it consists of Analysis of personal factors Including gender, age, education level and average annual income by Presenting data in numbers and percentage of the sample group are as per the following table.

Show number and percentage of the sample Classified by gender

<b>sx</b>	<b>quantity</b>	<b>percentage</b>
M	109	25.41
W	320	74.59
<b>รวม</b>	<b>429</b>	<b>100.00</b>

From a sample of merchants in the market in Nong Chok District Bangkok, number of 429 people, found that most were female. There were a total of 320 people. Accounting for 74.59%, there were 109 males Accounting for 25.41 percent

Results of analysis of factors affecting the success of information system quality in Submit a personal income tax return Through the internet system of merchants in the market Nong Chok District, Bangkok Using the multiple regression analysis method.

<b>variable</b>	<b>quality success</b>		<b>T</b>	<b>p-value</b>	<b>Collinearity Statistics</b>	
	<b>ibmission information syste</b>				<b>Tolerance</b>	<b>VIF</b>
	<b>B</b>	<b>S.E.</b>				
(Constant)	0.067	0.048	1.400	0.162	-	-
(W1)	-0.056	0.032	-1.761	0.079	0.101	9.875
(W2)	0.014	0.035	0.395	0.693	0.088	11.337
(W3)	0.386	0.030	12.892	0.000*	0.138	7.260
(W4)	0.671	0.020	32.806	0.000*	0.245	4.088
(X1)	-0.019	0.018	-1.026	0.306	0.192	5.204
(X2)	-0.047	0.020	-2.316	0.021*	0.215	4.651
(X3)	0.059	0.023	2.513	0.012*	0.159	6.309
(X4)	0.089	0.026	3.416	0.001*	0.141	7.080
(X5)	-0.110	0.031	-3.538	0.000*	0.100	9.965

R = 0.976 SE = 0.17901 R<sup>2</sup> = 0.953 Adjusted R<sup>2</sup> = 0.952

The analysis results found that Variables that can predict the success of quality Information system for filing personal income tax returns via the internet of vendors in the market in Nong Chok District Bangkok (Y) is the attitude towards using the system (W3) Intention to use the system (W4) Benefits of the system (X5) System user satisfaction (X4) Service quality (X3) and system quality (X2) The aforementioned variables can predict the success of the quality of the information system in filing personal income tax returns via the internet system of vendors in the market in Nong Chok District. Bangkok (Y) received 9.52 percent (Adjusted R<sup>2</sup> = 0.952) with details as follows.

### Research limitations are suggested for future studies.

From the study, factors affecting the success of the quality of information systems in filing personal income tax returns via the internet system of merchants in the market in Nong Chok District. Bangkok There are limitations in this research: the sample group in the research A study was conducted on a specific group of traders in the market in Nong Chok District. Bangkok Therefore, it does not reflect the overall picture at the central region. Due to the limited time for research, however, the research results can be used for further study as a guideline for further research in other sample groups. From the study, factors affecting the success of the quality of the information system in filing personal income tax returns.

Through the internet system of merchants in the market in Nong Chok District Bangkok There is a suggestion for the next study, which is that this study is limited to traders in the market in Nong Chok

District. Bangkok only, so the sample should be distributed to other provinces. to get different information and more complete Other methods of data collection should be used, such as qualitative studies. By means of interviews to obtain in-depth information as well. To get research from many perspectives and various formats A comparative study should be conducted to evaluate the use of the E-FILING system, problems and obstacles in submitting forms by merchants. To use the information to improve and develop form submission.

Individual income earners via the internet system (E-FILING) are easy to use. and have had more success in using the E-FILING system

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