


THE IMPACT OF JOB SATISFACTION ON JOB PERFORMANCE OF TAX OFFICIALS: AN EMPIRICAL STUDY IN VIETNAM

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ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 03 July 2023</p> <p>Accepted 06 October 2023</p>	<p>Purpose: The level of employee satisfaction with the use of e-tax systems is a major factor influencing the success of such systems. While studies typically focus on taxpayers' perspectives, this research investigates the influence of perceived ease of use, IT background, incentives, and social influence on tax officials' job performance, mediated by tax officials' job satisfaction.</p>
<p>Keywords:</p> <p>E-government; E-tax; Job Satisfaction; Job Performance.</p>	<p>Theoretical framework: The research is based on the Theory of Planned Behavior (TPB) and Technology Acceptance Model (TAM) to propose the research model which analyze the impact of job satisfaction on job performance.</p> <p>Design/Methodology/Approach: A quantitative approach was adopted, involving surveys administered to tax officials in Vietnam. The study analyzed 250 valid responses using Cronbach's test, Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA), and Structural Equation Modeling (SEM).</p>
	<p>Findings: The research revealed that all four factors significantly influence job performance through job satisfaction of tax officials in Vietnam. These findings provide valuable insights for tax authorities to improve job performance.</p> <p>Research, Practical & Social implications: The research results contribute to other countries with similar characteristics in devising strategies to enhance employee performance. However, its limitations include its generalizability to other e-tax systems and countries. Future research with a larger sample size could bolster the applicability of these findings nationally.</p> <p>Originality/Value: The research suggests tax authorities to support tax officials improve their professional skills; improve the regulations, policies on salary and bonus for tax officials; assist tax officials in using the e-tax system; implement effective communication.</p> <p>Doi: https://doi.org/10.26668/businessreview/2023.v8i10.3275</p>

O IMPACTO DA SATISFAÇÃO NO TRABALHO NO DESEMPENHO TRABALHO DOS FUNCIONÁRIOS FISCAIS: UM ESTUDO EMPÍRICO NO VIETNÃ

RESUMO

Objetivo: O nível de satisfação dos funcionários com a utilização de sistemas fiscais electrónicos é um factor importante que influencia o sucesso de tais sistemas. Embora os estudos se concentrem normalmente nas perspetivas dos contribuintes, esta investigação investiga a influência da facilidade de utilização percebida, dos

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conhecimentos de TI, dos incentivos e da influência social no desempenho profissional dos funcionários fiscais, mediada pela satisfação profissional dos funcionários fiscais.

Referencial teórico: A pesquisa baseia-se na Teoria do Comportamento Planejado (TPB) e no Modelo de Aceitação de Tecnologia (TAM) para propor o modelo de pesquisa que analisa o impacto da satisfação no trabalho no desempenho no trabalho.

Concepção/Methodologia/Abordagem: Foi adotada uma abordagem quantitativa, envolvendo inquéritos aplicados a funcionários fiscais no Vietname. O estudo analisou 250 respostas válidas por meio do teste de Cronbach, Análise Fatorial Exploratória (AFE), Análise Fatorial Confirmatória (AFC) e Modelagem de Equações Estruturais (MEE).

Resultados: A investigação revelou que todos os quatro factores influenciam significativamente o desempenho profissional através da satisfação profissional dos funcionários fiscais no Vietname. Estas conclusões fornecem informações valiosas para as autoridades fiscais melhorarem o desempenho no trabalho.

Implicações de investigação, Práticas e Sociais: Os resultados da investigação contribuem para outros países com características semelhantes na elaboração de estratégias para melhorar o desempenho dos funcionários. No entanto, as suas limitações incluem a sua generalização para outros sistemas e países de tributação eletrónica. Pesquisas futuras com um tamanho de amostra maior poderiam reforçar a aplicabilidade destas descobertas a nível nacional.

Originalidade/Valor: A investigação sugere que as autoridades fiscais apoiem os funcionários fiscais na melhoria das suas competências profissionais; melhorar os regulamentos, políticas sobre salários e bónus para funcionários fiscais; auxiliar os funcionários fiscais na utilização do sistema tributário eletrónico; implementar uma comunicação eficaz.

Palavras-chave: E-governo, Imposto Eletrónico, Satisfação no Trabalho, Desempenho no Trabalho.

EL IMPACTO DE LA SATISFACCIÓN LABORAL EN EL DESEMPEÑO LABORAL DE LOS FUNCIONARIOS TRIBUTARIOS: UN ESTUDIO EMPÍRICO EN VIETNAM

RESUMEN

Propósito: El nivel de satisfacción de los empleados con el uso de sistemas de impuestos electrónicos es un factor importante que influye en el éxito de dichos sistemas. Si bien los estudios generalmente se centran en las perspectivas de los contribuyentes, esta investigación investiga la influencia de la facilidad de uso percibida, la experiencia en TI, los incentivos y la influencia social en el desempeño laboral de los funcionarios tributarios, mediados por la satisfacción laboral de los funcionarios tributarios.

Marco teórico: La investigación se basa en la Teoría del Comportamiento Planificado (TPB) y el Modelo de Aceptación de Tecnología (TAM) para proponer el modelo de investigación que analiza el impacto de la satisfacción laboral en el desempeño laboral.

Diseño/Methodología/Enfoque: Se adoptó un enfoque cuantitativo, que incluyó encuestas administradas a funcionarios tributarios en Vietnam. El estudio analizó 250 respuestas válidas mediante la prueba de Cronbach, el análisis factorial exploratorio (AFE), el análisis factorial confirmatorio (AFC) y el modelado de ecuaciones estructurales (SEM).

Hallazgos: La investigación reveló que los cuatro factores influyen significativamente en el desempeño laboral a través de la satisfacción laboral de los funcionarios tributarios en Vietnam. Estos hallazgos proporcionan información valiosa para que las autoridades tributarias mejoren el desempeño laboral.

Implicaciones de investigación, Prácticas y Sociales: Los resultados de la investigación contribuyen a que otros países con características similares diseñen estrategias para mejorar el desempeño de los empleados. Sin embargo, sus limitaciones incluyen su generalización a otros sistemas y países de impuestos electrónicos. Investigaciones futuras con un tamaño de muestra mayor podrían reforzar la aplicabilidad de estos hallazgos a nivel nacional.

Originalidad/Valor: La investigación sugiere que las autoridades tributarias ayuden a los funcionarios tributarios a mejorar sus habilidades profesionales; mejorar las regulaciones, políticas sobre salarios y bonificaciones para los funcionarios tributarios; ayudar a los funcionarios tributarios a utilizar el sistema de impuestos electrónicos; implementar una comunicación efectiva.

Palabras clave: Gobierno Electrónico, Impuesto Electrónico, Satisfacción Laboral, Desempeño Laboral.

INTRODUCTION

Taxes are the most important, stable and main source of revenue for the state budget. Taxation also serves as an important tool for regulating the macro economy of the Government, contributing to ensuring the economic structure, development orientation and ensuring social justice.

The tax system is always considered an important element in each country's economic and financial system. From time to time, Vietnam's tax system has been built and in turn reformed, perfected and adjusted to suit the actual situation of socio-economic development and economic institutions of the country. Up to now, Vietnam's tax sector has made continuous efforts to bring more information technology applications into tax administration to cut and simplify many stages in the business process and create more room for administrative reform, creating more favorable conditions for taxpayers and tax authorities. The electronic tax system has been implemented in 63/63 provinces and cities and 100% of the tax department. The rate of enterprises using the electronic tax system reached 99.93%. At the same time, the General Department of Taxation has also implemented the application of electronic tax refund in 63 provinces and cities; built and piloted an electronic invoice system, provided online public services. According to the "Report on assessment of tax administrative reform: Satisfaction of enterprises in 2019" published by VCCI, the result of assessing the satisfaction of enterprises with tax authorities is 7.79 points, equivalent to nearly 78%, up 3 percentage points compared to the 2016 survey and up 7 percentage points compared to 2014. This shows that the efforts and efforts of the tax authorities have partly brought many practical benefits in the process of administrative reform, socio-economic development of our country.

In particular, it is impossible to ignore the important contribution of cadres and civil servants in administrative agencies in general and tax offices in particular.

The contingent of cadres and civil servants working in administrative agencies such as tax offices has been contributing to the administrative reform process in line with the goal of building a modern and highly professional administration in the new era.

The satisfaction of cadres and civil servants at the tax office is an important factor that directly affects and determines the results, quality of work as well as the sustainable development of the organization. Each cadre and civil servant working in the organization has their own capacity, understanding as well as their own concerns and desires. Satisfying their needs and desires will create motivation and spirit for them to stick and work better, especially in the period of implementing the e-government development strategy towards digital

government in Vietnam today. On the other hand, the level and capacity of information technology of tax officers also has an effect on their job satisfaction and performance. This requires management agencies to develop programs to improve tax staff's awareness and capacity in modern public administration, information technology and e-government, and operate e-tax services; at the same time, develop plans on upgrading information technology infrastructure for e-tax services.

According to the data of the Ministry of Home Affairs of the Socialist of Vietnam from January 1, 2020 to June 30, 2022, the number of civil servants working in the public sector who quit or quit was 39,552 people. accounting for 1.94% of the total number of staff assigned. In addition to objective reasons such as the development of the market economy and the trend of labor movement between regions (rural to urban, labor export, public sector to private sector and vice versa). However, there are still subjective reasons such as: Low salary and income of civil servants; some agencies, organizations and units have not really paid much attention to the planning of a team of good experts in each field; The environment and working conditions in the public sector in many units and localities have not really created the motivation for dedication and opportunities for civil servants and public employees to promote their capacity well. Thus, it can be said that most organizations and units in the public sector in general and in the tax industry in particular have not met the expectations of employees, leading to the above situation.

Stemming from the above reasons, the research team decided to choose the topic: "The influence of job satisfaction on the work results of tax officers in Vietnam". The main objective of this study is to assess the satisfaction of the Tax Officer through evaluating the influence of the following factors: (1) perceived ease of use (PEOU), (2) perceived usefulness (PU), (3) IT background (ITB), (4) incentives and social influence (SI) to job satisfaction.

This research adopts the Theory of Reasoned Action (TRA) as the basis to develop the conceptual framework and hypotheses. It is followed by a quantitative analysis with a research sample of 250 valid responses from the participants. The collected data are then processed by SPSS 26 and analyzed by SEM. The study applies Cronbach's Alpha. Following is the exploratory factor analysis (EFA) to explore the underlying structure of a set of observed variables and consider convergence and differentiation of group variables, thereby, removing meaningless observation variables to improve research results. On the basis of the research results, the study shows the influence of job satisfaction on the work results of tax officers in

Vietnam, thereby proposing recommendations to improve and enhance public performance job.

The rest of the paper is organized as follows: The next section is a review of the study, including the hypotheses proposed by the research team based on previous studies. The next part is the research results through the analysis and processing of the collected data. Finally, is the conclusion and implication.

LITERATURE REVIEW

Job Satisfaction

That job satisfaction refers to the emotional state experienced by employees in relation to their work was revealed by O'Reilly. It serves as a variable for gauging the positive or negative sentiments individuals hold towards their job or work experience (Locke, 1976). The concept of "satisfaction" encompasses an employee's overall attitude towards the organization (Nguyen, 2020). Employee satisfaction in the workplace is evaluated based on numerous factors, with the nature of the job emerging as a crucial element for assessing the level of employee contentment (Khan et al., 2012). The nature of the job reflects an individual's self-assessment of their suitability for the position (Spector, 1997; Aziri, 2011). Job satisfaction emerges from the perception that a job fulfills both material and psychological needs (Aziri, 2011). Robin et al. (2003) corroborated that the level of stimulation, learning, and growth opportunities associated with work directly influence job satisfaction for each individual. This sentiment is evident in absenteeism rates, work commitment, employee productivity, and performance, all of which collectively impact organizational efficiency. Positive and favorable attitudes towards one's job serve as indicators of job satisfaction (Armstrong, 2006). Additionally, Ting (1997) and Locke (1995) demonstrated that the nature of work itself has a positive influence on employee satisfaction. Hence, organizations must prioritize enhancing management efficiency to bolster employees' satisfaction.

The implementation of an electronic tax system by the government brings about changes in the roles and responsibilities of tax officers, which subsequently affects the level of job satisfaction among employees. In the realm of online services, Electronic Satisfaction assumes a significant role, as it directly influences users' decision to continue utilizing such services (Lin and Sun, 2009). Thus, the adoption of an information technology platform becomes a crucial factor that impacts employees' satisfaction.

In the context of the e-tax system, the factors that determine the satisfaction of officials using e-tax are analyzed, measuring the realization of the satisfaction that employees feel and then indicating the employee's level of job performance. Previous literature on related academic models was reviewed to understand research results on aspects affecting user satisfaction and to build theoretical models. The basis of this study is adapted from the famous theories and utilized many factors like PU, PEOU (Davis et al., 1989) and SI, Incentive (Fishbein and Azjen, 1975). All four factors above have been included in the framework in the study of Qais Al-Hammouri and Emad Abu-Shanab (2017). However, Qais Al-Hammouri and Emad Abu-Shanab (2017) did not specifically address the correlation between tax officers' job performance and their job satisfaction. Meanwhile, numerous other studies have investigated the relationship between job satisfaction and job performance. To be more specific, various studies have consistently shown a positive impact of job satisfaction on work performance. Employees who report higher job satisfaction tend to perform better in their roles (Ahmad et al., 2010; Petty et al., 1984; Judge et al., 2001). Thus, in this study, the author aims to explore the relationship between job satisfaction and the following factors, based on the theory's framework: PU, PEOU, SI, Incentives and Job Performance.

The Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM), proposed by Davis (1989), serves as a framework for analyzing computer usage behavior and factors related to technology acceptance. It revolves around two fundamental beliefs: perceived usefulness and perceived ease of use.

Several researchers, including Dave Mather et al. (2002), Moshe Zviran et al. (2016), and Ragad M. Tawafak et al. (2018), have established a relationship between TAM and satisfaction. In the research conducted by Judit T. Nagy (2018), the extended TAM model was utilized as a theoretical framework to analyze the determinants of students' video usage and their learning satisfaction, involving 89 students. The extended TAM model examines the effects of perceived usefulness (PU), ease of use (PEOU), and attitude (AT) on internet effectiveness, which are proposed as explanatory factors for internet usage, subsequently influencing user satisfaction. The results indicate that the extended TAM model can effectively predict college students' use of video technology and their academic satisfaction.

Moreover, various studies have employed the TAM to explore individual behaviors regarding the acceptance of e-tax systems (Tarhini et al., 2015). For example, Cakmak et al.

(2011) analyzed the acceptance of the 'tax office automation system' (VEDOP) among 185 tax officials in Zonguldak, Turkey, utilizing the TAM as an evaluation tool. The results demonstrated that the major constructs of TAM significantly predicted employees' intention to use the VEDOP system. Moorthy et al. (2014) conducted a survey with 116 academic staff members from public departments and private businesses in Perak State, Malaysia, to evaluate the adoption intention of the Malaysia Inland Revenue Board (IRBM) system. They utilized the TAM to assess the acceptance of the IRBM system. The study concluded that perceived ease of use, perceived usefulness, perceived security, and perceived credibility were all related to the intention to use the IRBM system.

In this study, we will apply the two major constructs of the TAM to evaluate employees' satisfaction with the e-tax system in Vietnam.

Theory of Planned Behavior (TPB)

The Theory of Planned Behaviour (TPB), an extension of the Theory of Reasoned Action (TRA) (Fishbein & Ajzen, 1975; Ajzen & Fishbein, 1980), incorporates the concept of Perceived Behavioural Control, which reflects an individual's perception of internal and external constraints on their behavior (Taylor and Todd, 1995). This perception assesses whether the user has the necessary resources, capabilities, and sense of control to engage in the behavior (Lu et al., 2009). The TPB posits that perceived behavioral control directly influences behavior and also exerts an indirect influence through intentions (Arnold et al., 1998).

Numerous analytical reviews examining the relationship between the Theory of Planned Behavior and job satisfaction have consistently found that planned behavior impacts job satisfaction (Hsu et al., 2006; Seyed Rahim Benrazavi, Abu Daud Silong, 2013; Fu, X., Juan, Z., 2017). Many researchers in e-Service and/or IT have effectively integrated satisfaction and the TPB to reflect the impact of evaluating e-Service attributes based on previous experiences on the continued usage intentions of current users (Bhattacharjee, 2001; Hsu & Chiu, 2007; Kim, 2010; Liao et al., 2007). Attitudes formed post-consumption differ from those examined without having had the consumption experience, as quality and satisfaction judgments from the consumption experience primarily shape post-experience attitudes. Marketing scholars have asserted that post-consumption attitudes are akin to evaluative judgments of quality and satisfaction, with satisfaction often being predominant during or immediately after consumption experiences (Grace & O'Cass, 2004; Low & Lamb, 2000).

Perceived Ease of Use (PEOU)

The role of perceived ease of use (PEOU) in technology adoption is highly significant. As defined by Davis (1989), PEOU refers to "the degree to which a person believes that using a particular system would require minimal effort." It has been demonstrated that PEOU is a sufficient condition for satisfaction (Barnes and Vidgen, 2000; Jeong and Lambert, 2001; Madu and Madu, 2002; Zeithaml et al., 2001). PEOU is considered a crucial factor influencing satisfaction (Doll and Torkzadeh, 1988; McHaney and Cronan, 1998) and the expected effort associated with technology use (Barati and Bakhshayesh, 2015). Bansal et al. (2004) found that satisfaction is largely influenced by site-related variables or the user's perceived value of the site. Churchill & Suprenant (1982) also observed that higher levels of service excellence lead to increased customer satisfaction. The study by Sun et al. (2008) supports the claim that PEOU has a clear impact on learner satisfaction.

Within the context of e-tax systems, PEOU pertains to the extent to which employees believe that using the e-tax system is uncomplicated, easy to interact with, and requires minimal mental effort to perform their job (Chau and Hu, 2001; Venkatesh and Davis, 2000; Saleh and Abu-Shanab, 2010), based on their personal technological capabilities (Rahim et al., 2012). According to Doyle & Magilke (2013) and Stafford & Turan (2011), the perception of ease of use among users or taxpayers plays a significant role in the adoption of electronic taxation websites and software provided by the Turkish Ministry of Finance. When taxpayers perceive the e-tax systems as user-friendly and easy to use, they are more likely to adopt these systems. By utilizing the e-filing system, taxpayers can conveniently fulfill their tax obligations, such as reporting their annual tax return, without the need to physically visit a Tax Service Office. This enhances the effectiveness and efficiency of the system. Taxpayers have the flexibility to submit their annual tax returns through the website of the General Directorate of Taxation or via an Application Service Provider (ASP) authorized by the General Directorate of Taxation. With the e-filing system, taxpayers have the convenience of submitting their annual tax returns anytime and anywhere. Based on these findings, it is evident that PEOU influences the level of user satisfaction. Therefore, this study aims to examine this relationship in the context of tax officers in Vietnam, to confirm whether any differences exist. Consequently, the following hypothesis is proposed:

H1: There is a positive relationship between perceived ease of use (PEOU) and employees' satisfaction toward the e-tax system.

Perceived Usefulness (PU)

Perceived usefulness (PU) refers to the extent to which an individual believes that a system will enhance their performance, as defined by Davis (1989). PU is a crucial determinant in whether a system is accepted or rejected. It serves as a measure of the benefits that users perceive when using a particular technology. The perceived usefulness of a system is closely linked to its productivity and effectiveness in fulfilling comprehensive duties. Evans (2012) and Nellen (2012) emphasize the importance of usefulness in influencing user acceptance. Huang (2008) found that PU has a significant impact on customer satisfaction. Haryani, Bharti & Kaur (2015) demonstrated that PU directly influences the satisfaction of residents in India. Additionally, Ragad M. Tawafak et al. (2018) observed that perceived usefulness is supported as a determinant of student satisfaction. Isaac et al. (2018) suggested that when introducing a new technology platform, employees' satisfaction increases as they perceive Internet technology as a useful tool.

Within the context of e-tax systems, PU refers to the extent to which employees believe that using the e-tax system will be beneficial for their job, save them time, and improve their performance (Doll et al., 1998). It is recognized that PU significantly impacts user satisfaction and expected performance (Barati and Bakhshayesh, 2015; Horton et al., 2001). In summary, PU has a direct influence on user satisfaction. Therefore, the following hypothesis is proposed:

H2: There is a positive relationship between perceived usefulness (PU) and employees' satisfaction toward the e-tax system.

IT Background

When organizations consider implementing new technology in their work processes, it is crucial to assess employee characteristics. Employees who are knowledgeable and comfortable with using computers and internet technologies tend to be the most frequent users of e-government services and display a higher inclination to adopt e-government applications (Asianzu and Maiga, 2012). This becomes particularly relevant when implementing an electronic tax system across countries, as managers place greater emphasis on the workforce's computer technology skills, knowledge, and experience. The workforce's IT and computer technology competencies, encompassing the skills, experience, and knowledge required to efficiently deliver e-government services to users, are crucial factors to consider (DALCHER, I., & SHINE, J, 2003). Educational background and experience are significant demographic characteristics that increase the likelihood of adopting new technology in various work

environments (Riddell and Song, 2017; Abu-Shanab, 2011). A solid understanding of computer technology significantly contributes to an individual's ability to adapt to new technology platforms, ultimately influencing changes in employee performance and satisfaction. Efficiency and effectiveness are also regarded as key factors for the adoption of e-government services and applications (Arduini et al., 2010; Ibrahim and Zakaria, 2015).

Kadarisman(2012) identified education as an influential factor in employee satisfaction when working with new technology. The level of education, experience, familiarity with the Internet, and computer technology have a significant impact on the ease of learning, usage, and handling of the e-tax system (Ilias et al., 2009). Several demographic characteristics such as age, Internet usage rate, access to computers at work, and experience with the e-tax system influence these factors (Barati and Bakhshayesh, 2015). Fu et al. (2004) observed that demographic characteristics including gender, education, age, income level, familiarity with and experience in using computer and internet technology significantly influence employees' satisfaction with the e-tax system. For instance, Ilias et al. (2009) conducted a study involving 240 respondents to examine the correlation between education level, experience, familiarity with the Internet, computer technology, and the ease of learning, usage, and processing of the electronic tax system. The results revealed that the taxpayer's education level played a vital role in their ability to quickly adapt when using electronic records. Drawing from the factors derived from existing literature, it can be concluded that the individual's IT background has an impact on user satisfaction. Consequently, we propose the following hypothesis:

H3: There is a positive relationship between IT background and employees' satisfaction toward the e-tax system.

Incentives

Tax authorities often face the challenge of shifting employees' attitudes towards technology adoption. In this context, rewards or incentives refer to the benefits employees receive from their jobs (Mottaz, 1988). Incentives play a crucial role in enhancing and sustaining employee commitment and ensuring high levels of performance. Numerous studies, including Salau et al. (2014), Al-Nsour (2012), and Depedri et al., (2010), have demonstrated the relationship between incentives and employee satisfaction. Incentives have long been recognized as a means of improving employee satisfaction and fostering employee retention within an organization. Moreover, incentives have been found to enhance employee efficiency and performance, leading to improved organizational success (Wang, 2004). They serve as

effective indicators of good quality practices in human resource management across various business environments (Nazir et al., 2015). By linking incentive practices to the adoption of new technology, incentive systems can encourage employees to embrace technological changes (Talukder, 2012). Salaries, secondary benefits, and intangible rewards are commonly utilized incentive tools to motivate employees to use new technology and enhance their satisfaction and performance (Balassanian and Wignaraja, 2006; Waqas et al., 2014).

Research by Bennett and Minty (2005) classifies incentives into financial and non-financial categories. Kreitner and Kinicki (2001) found that financial incentives have a significant impact on employees and stimulate their performance. Similarly, Kaya (2007) identified financial incentives such as paid leave or home loans as having a positive relationship with employee attitudes. Organizations frequently use financial incentives such as salary, bonuses, and secondary benefits to motivate employees and enhance their satisfaction and performance (Muhammad et al., 2015). On the other hand, Kalleberg's research (1977) suggests that intrinsic rewards are particularly appealing and exert the most significant influence on employee job satisfaction. Locke's study (2004, p. 711) identified morale as the most crucial factor affecting individual job satisfaction.

Governmental agencies have the authority to implement incentive systems that encourage employees to adopt e-government services and applications (Talukder, 2012). Incentives can be employed as tools to enhance employee satisfaction with e-government services and applications (Ibrahim and Zakaria, 2015). Government authorities often utilize incentive tools to motivate better performance and satisfaction in the public sector. Managers can encourage employees to embrace new technology by incorporating such activities into the incentive framework (Talukder, 2012). Balassanian and Wignaraja (2006) and Waqas et al. (2014) found that when new technology platforms are introduced in the workplace, incentive tools play a crucial role in motivating employees to adopt and use the new technology, thus improving employee satisfaction and job performance. In this study, we include the incentives constructed as a predictor to examine the influence of intrinsic and extrinsic incentives on employees' satisfaction with the e-tax system. Therefore, this paper proposes a fourth hypothesis to investigate the impact of incentives on employee job satisfaction.

H4: There is a positive relationship between incentives and employees' satisfaction toward the e-tax system.

Social Influence (SI)

As per Venkatesh et al. (2003), the structure of social influence (SI) is defined as "the degree to which an individual perceives the importance of others believing that he or she should use the new system." Subjective norm, introduced by Fishbein and Ajzen (1975), is considered a predictor of adoption and refers to one's perception of what most important individuals in their life think about whether they should or should not perform a particular behavior. Subjective norm, social factors, and image are considered fundamental constructs for SI (Bandyopadhyay and Fraccastoro, 2007). The impact of societal influence on employee job satisfaction has been demonstrated in numerous studies, including Qais Al-Hammouri and Emad Abu-Shanab (2017), Barati et al. (2014), Barati and Bakhshayesh (2015), and Lu et al. (2003). Anuar and Othman (2010) observed that SI influences the behavioral intention to use new technology platforms. Furthermore, it has been concluded that social influence plays a crucial role in determining user acceptance and usage behavior during times of technological innovation (Bandyopadhyay and Fraccastoro, 2007; Gupta et al., 2015; Khanh, 2014; Mahadeo, 2009).

In the context of countries implementing e-government through information technology, SI can be understood as the extent to which an individual believes that people around them support their use of government services and electronic applications. SI is classified into external and internal influences. External SI encompasses mass communication media such as the Internet, social networks, television, newspapers, research articles, and analyses, while internal SI refers to word-of-mouth among friends, relatives, or colleagues (Mahadeo, 2009). SI is considered an important factor influencing employee satisfaction levels with the use of the e-tax system (Barati et al., 2014; Barati and Bakhshayesh, 2015; Lu et al., 2003). Qais Al-Hammouri and Emad Abu-Shanab (2017) studied the relationship between SI and satisfaction with the electronic tax system among 47 employees. The results indicated that SI was the most influential factor on employee satisfaction. Another study by Barati et al. (2014) also demonstrated that "SI is considered an important factor influencing the level of employee satisfaction with the use of the electronic tax system." In India, Gupta et al. (2015) surveyed 201 participants from various organizations to investigate the effect of espoused culture on the acceptance of the e-tax system in an emerging economy. The results highlighted that subjective norm significantly influenced the acceptance of e-tax. Based on the aforementioned studies, we posit that SI influences the level of employee satisfaction. Therefore, the following hypothesis is proposed:

H5: There is a positive relationship between social influence and employees' satisfaction with the e-tax system.

Job Performance

There exists a substantial body of literature focusing on the relationship between job satisfaction and job performance, as evidenced by numerous research papers (Pushpakumari, 2008; Ch. Platisa et al., 2015; Le Thi Minh Loan, 2020; Kan Chen, 2005; Setyo Riyanto et al., 2021; Berliana Marthina et al., 2018; Rahmat Sabuhari et al., 2020; Rohimat Nurhasan et al., 2023; Yanita, Yusniar et al., 2023). For instance, in a study conducted by Peng (2014) in Taiwan, involving 735 librarians and colleagues from 80 universities, a positive relationship was found between job satisfaction and job performance. Similarly, Mohammed Inuwa (2016) investigated a sample of 270 non-academic employees of Bauchi Gadau State University Nigeria (BASUG) and demonstrated a significant positive relationship between job satisfaction and employee performance. This indicates that an increase in job satisfaction among non-academic employees at BASUG is likely to result in higher performance levels.

Furthermore, Rose, Kumar, and Pak (2011) examined public service officials in Malaysia and discovered that organizational learning was positively associated with organizational commitment, job satisfaction, and work performance. Similarly, Raza, Rafique, Ali, Mohsin, and Shah (2015) conducted a study on the relationship between job satisfaction and sales representatives' performance, specifically focusing on adaptive selling behaviors in organizations. Their findings indicated a strong association between salesperson performance and job satisfaction. Moreover, Vermeeren, Kuipers, and Steijn (2014) explored the connection between public organizational performance, workers' management, and job satisfaction as a mediating variable. Their research revealed a positive relationship between job satisfaction and employee performance. Based on the aforementioned arguments, we hypothesize:

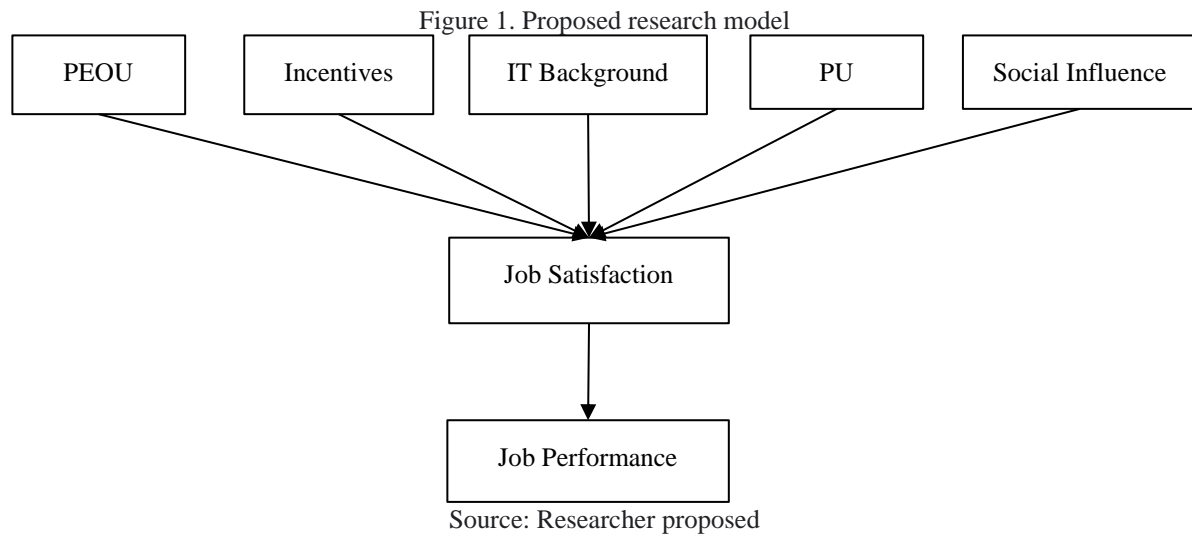
H6: There is a positive relationship between employees' satisfaction and employees' performance toward the e-tax system.

RESEARCH MODEL AND METHODOLOGY

Research Model

The proposed research model, as depicted in Figure 1, is derived from an extensive review of relevant literature and incorporated two well-established theoretical frameworks: the Theory of Planned Behavior (TPB) (Davis et al., 1989) and the Technology Acceptance Model

(TAM) (Fishbein and Azjen, 1975). This is an empirical study established on primary data to examine the impact of job satisfaction on job performance.



Methodology

This study adopts a quantitative method to test hypotheses derived from research variables through numerical analysis. The research focuses on tax officials in Vietnam, and data collection involves distributing questionnaires containing relevant statements.

The research utilized a 5-point Likert scale as the measurement tool. The analysis involved four stages: testing scale reliability with Cronbach's test, conducting Exploratory Factor Analysis (EFA), performing Confirmatory Factor Analysis (CFA), and employing Structural Equation Modeling (SEM).

RESULTS AND DISCUSSION

Sample Descriptive

The demographic data collected included age, gender, academic level, seniority, IT background, and workplace. A total of 250 respondents responded to the survey questionnaires as shown in table 1.

Table 1. Respondents profile

No	Item	Frequency (N=250)	Percentage (Total = 100%)
1	Age		
	Under 30	190	76

	30 - 40	59	23,6
	40 - 50	1	0,4
	Above 50	0	0
2	Gender		
	Male	170	68
	Female	80	32
	Others	0	0
3	Academic Level		
	Colleges	0	0
	Universities	241	96,4
	After universities	9	3,6
4	Seniority		
	Under 5 years	191	76,4
	5-10 years	56	22,4
	Above 10 years	3	1,2
5	IT background		
	Basic	232	92,8
	Advanced	15	6
	Expert	3	1,2
6	Workplace		
	General Department of Taxation	2	0,8
	Department of Taxation	10	4
	Tax Department	238	95,2

Source: The authors' collected data, SPSS 26

Assessment of Measurement Model

This study employed a comprehensive framework consisting of 7 scales encompassing 1 dependent variable, 5 independent variables, and 1 mediating variable, comprising a total of 42 observed variables. These scales were adapted from prior research endeavors.

The final analysis comprised 42 carefully measured observed variables for the 1 dependent variable, 5 independent variables, and 1 mediating variable, that were subjected to exploratory factor analysis. Table 2 presents the descriptive statistics, including the minimum

value, maximum value, mean, standard deviation, as well as the reliability outcomes of the variables' scales.

Table 2. Test results of the validity and reliability of scale

No	Symbol	Descriptive statistics (N = 250)	Mean	Std. Dev.	Min	Max	Alpha	
A	Dependent Variable							
1	PEOU	Perceived ease of use						.853
	PEOU_1	It would be easy for me to use the e-tax system.	3.88	.937	1	5		
	PEOU_2	The e-tax system is said to be easily operated.	3.66	.902	1	5		
	PEOU_3	I can easily get proficient in the usage of e-tax systems.	3.62	.947	1	5		
	PEOU_4	I can easily monitor the e-tax system to complete anything I desire to do.	3.68	.928	1	5		
	PEOU_5	Thanks to detailed instructions, I can easily know how to use the e-tax system.	3.87	.923	1	5		
2	PU	Perceived usefulness						.833
	PU_1	I am able to get my job quality better by using the e-tax system.	3.86	.950	1	5		
	PU_2	I am able to increase my job productivity thanks to the e-tax system.	4.17	.964	1	5		
	PU_3	I can use the e-tax system to enhance my job performance	4.13	.987	1	5		
	PU_4	My work is under better control thanks to the e-tax system.	4.12	.945	1	5		
	PU_5	I can complete my job more quickly thanks to the e-tax system.	3.85	.978	1	5		
	ITB	Information technology background (ITB)						.826
	ITB_1	I think my background in computer technology allows me to use the e-tax system without further training.	3.74	.913	1	5		
	ITB_2	I think my background in internet technology allows me to use the e-tax system without further training.	3.76	.886	1	5		
	ITB_3	I think my background in computer technology allows me the interaction with the e-tax system without further training.	3.80	.934	1	5		
	ITB_4	I think my background in internet technology allows me the interaction with the e-tax system without further training.	3.96	.929	1	5		
	IC	Incentives Items (IC)						

IC_1	I think bonuses serve as a stimulus for me to utilize the e-tax system	3.51	.893	1	5	.858
IC_2	I think a salary increase serves as a motivator to utilize the e-tax system	3.94	.827	1	5	
IC_3	I think the possibility of promotion provides the motivation to utilize the e-tax system	3.43	.930	1	5	
IC_4	I think professional development opportunities drive me to utilize the e-tax system	3.96	.891	1	5	
IC_5	I think acknowledgement of my contributions generates the desire to utilize the e-tax system	4.05	1.025	1	5	
IC_6	I think the sense of control in my work motivates me to utilize the e-tax system	3.92	.876	1	5	
SI	Social Influence Items (SI)					
SI_1	People who are imperative to me advise me to use the e-tax system.	4.07	.818	1	5	.831
SI_2	People who are important to me advise me to use the e-tax system.	3.69	.917	1	5	
SI_3	My utilization of the e-tax system will receive the endorsement of senior management.	3.98	.866	1	5	
SI_4	My co-worker advises me to use the e-tax system.	3.74	.877	1	5	
SI_5	The government promotes the utilization of the e-tax system.	4.04	.893	1	5	
SAT	Satisfaction Items (SAT)					
SAT_1	The e-tax system has entirely satisfied me.	4.02	.722	1	5	.860
SAT_2	I'm at ease while utilizing the e-tax system.	4.04	.768	1	5	
SAT_3	The results of my work from the e-tax system has entirely satisfied me.	4.03	.730	2	5	
SAT_4	The use of e-tax system increases my satisfaction.	3.96	.741	1	5	
JP	Job Performance (JP)					
JP_1	I succeeded in planning my work, thus it was completed on time.	4.13	.719	1	5	.906
JP_2	My work was optimally planned.	3.94	.758	2	5	
JP_3	I focused on the outcomes I needed to attain in my work.	3.95	.837	1	5	
JP_4	At work, I was able to distinguish between significant difficulties and minor issues.	3.97	.821	1	5	
JP_5	I was able to complete my work most effectively with little time and effort.	4.01	.804	2	5	

	JP_6	I undertook more duties.	4.04	.719	2	5
	JP_7	When my previous duties were completed, I began new ones.	3.92	.840	1	5
	JP_8	When I had the opportunity, I took on difficult work assignments.	3.84	.822	1	5
	JP_9	I kept my job knowledge updated as much as possible.	3.77	.841	2	5
	JP_10	I kept my work skills updated as much as possible.	3.83	.845	1	5
	JP_11	I found innovative ways to tackle new challenges.	3.99	.804	1	5
	JP_12	I continuously sought new challenges within my role.	3.96	.847	1	5
	JP_13	I took an active role in work meetings.	3.85	.854	1	5

Source: The authors' collected data, SEM 26

The rotated factor matrix of the exploratory factor analysis is presented in Table 3. The results indicate that the KMO coefficient was 0.919 with a significant value of 0.000. All factor load coefficients exceeded 0.5, and the Eigenvalues stopped at the seventh factor was 1.090, which was greater than 1. Additionally, the variance explanation accounted for 64.056%, surpassing 50%. These findings confirm the appropriateness of the exploratory factor analysis.

Initially, the research model consisted of seven factors and 42 observed variables. After conducting Cronbach's Alpha test on the scales, observed variables JP11 and JP13 were removed, resulting in 40 observed variables included in the exploratory factor analysis (EFA). The EFA utilized oblique rotation and employed the KMO (Kaiser-Meyer-Olkin) and Bartlett test methods to assess sample compatibility (Table 4). The results of the EFA for the impact factor group demonstrated satisfactory values, with KMO = 0.919, confirming the appropriateness of the factor analysis. Additionally, Sig. (Bartlett's Test) = 0.000 < 0.05, indicating a correlation among the observed variables.

The pattern matrix in Table 3 displays the results of the factor loadings obtained through Principal Axis Factoring extraction method and Promax rotation method. The observed variables converged into three main components (seven factors). The first factor, consisting of 9 observed variables (JP1 to JP5 and JP7 to JP10), represents the Job Performance scale. The second factor comprises six observed variables (INC1 to INC6) and represents the Incentives towards job satisfaction scale. The third factor includes five observed variables (PU1 to PU5) and represents the Perceived Usefulness scale. The fourth factor consists of five observed variables (PEOU1 to PEOU5) and represents the Perceived Ease Of Usage scale. The fifth factor includes five observed variables (SI1 to SI5) and represents the Social Influence scale.

The sixth factor comprises four observed variables (ITB1 to ITB5) and represents the Information Technology Background scale. The seventh factor contains four observed variables (SAT1 to SAT4) and represents the Job Satisfaction scale. However, observed variable J12 had a factor loading below 0.5, indicating insignificance, and was thus removed (Hair et al., 2010). Moreover, observed variable JP6 loaded onto multiple factors, violating the discriminant validity. The convergence of observed variables on other factors aligns with the theoretical framework, suggesting a strong correlation between observed variables in conceptual scales.

Table 3. The rotated factor matrix of exploratory factor analysis

	Component						
	1	2	3	4	5	6	7
JP_7	.880						
JP_8	.822						
JP_4	.811						
JP_3	.797						
JP_5	.795						
JP_9	.767						
JP_1	.720						
JP_10	.701						
JP_2	.699						
INC_4		.846					
INC_6		.820					
INC_5		.793					
INC_1		.711					
INC_2		.620					
INC_3		.589					
PEOU_2			.786				
PEOU_5			.779				
PEOU_3			.759				
PEOU_4			.757				
PEOU_1			.740				
PU_4				.808			
PU_5				.785			
PU_1				.751			
PU_3				.732			
PU_2				.730			
SI_2					.810		
SI_1					.800		
SI_5					.798		
SI_4					.783		
SI_3					.666		
ITB_2						.819	
ITB_1						.802	
ITB_4						.794	
ITB_3						.776	
SAT_3							.691
SAT_4							.641
SAT_1							.604
SAT_2							.558
KMO		.919					

Sig	.000				
Variance explanation (%)	64.056%				

Source: The authors' collected data, SEM 26

Table 4 presents the findings regarding Composite Reliability (CR), Average Variance Extracted (AVE), Maximum Shared Variance (MSV), Average Shared Variance (ASV), and the correlations among observed variables. To ensure the reliability of the scales, Chin (1998) and Hair et al. (2010) recommend a CR value exceeding 0.6. In this study, all scales exhibited a CR higher than 0.7, indicating excellent reliability.

Moreover, for convergent and discriminant validity, the AVE should exceed 0.5, while the ASV should be lower than the AVE (Hair et al., 2010). The results demonstrate that the AVE exceeds the threshold of 0.5, confirming good convergent validity. Furthermore, it indicates that all concepts within the research model possess satisfactory characteristics in terms of unidirectionality, convergent validity, discriminant validity, and reliability.

Table 4. The convergent, discriminate, and nomological validity of items

Variable		CR	AVE
Job Performance	JP	0.927	0.586
Incentives	INC	0.859	0.506
Social Influence	SI	0.834	0.504
Perceived Ease of Usage	PEOU	0.853	0.540
Perceived of Usefulness	PU	0.834	0.502
Satisfaction	SAT	0.860	0.606
Information Technology Background	ITB	0.827	0.546

Source: The authors' collected data, SEM 26

Assessment of Structural Model

After the CFA analysis was satisfactory, the study was conducted to test the SEM structural model. The results of testing SEM (Figure 2) showed that the model had Chi-Square/df = 1.198 ; TLI = 0.970; CFI = 0.972, so these indexes were all greater than 0.9 . Consequently, this result showed that the structural model was suitable.

Table 5. Result of Hypotheses Testing

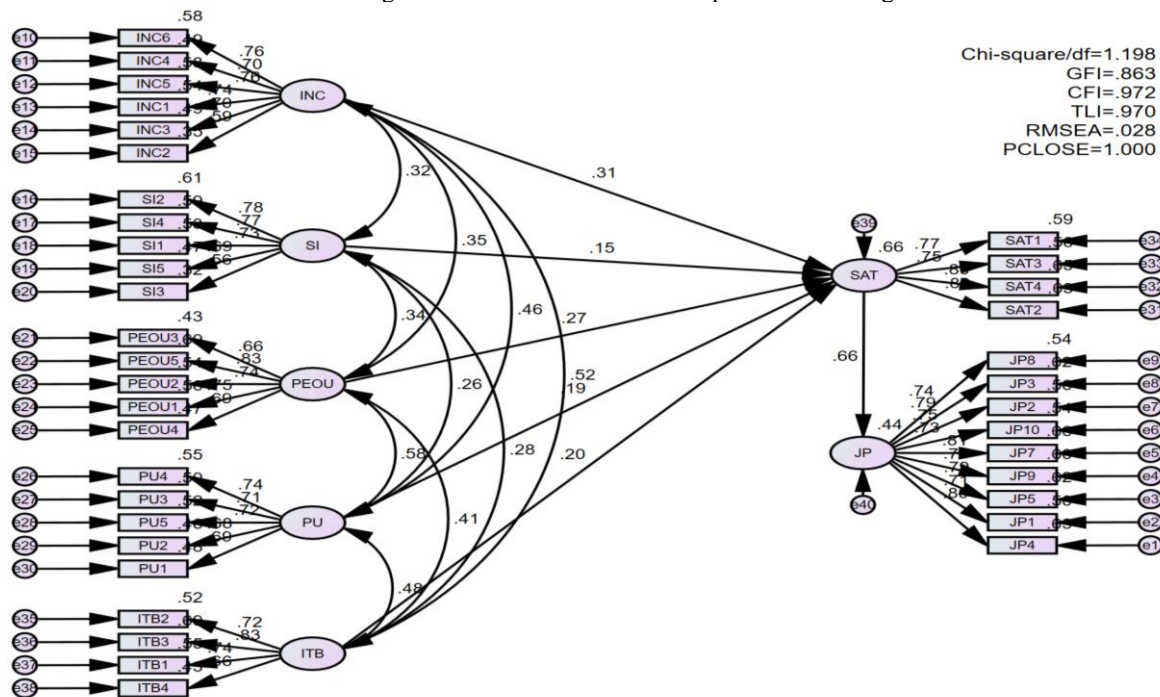
Variables	Estimate	S.E.	C.R.	P	Result
SAT <--- INC	.279	.063	4.462	***	Support
SAT <--- SI	.130	.049	2.684	.007	Support

Variables	Estimate	S.E.	C.R.	P	Result
SAT <--- PEOU	.261	.070	3.734	***	Support
SAT <--- PU	.165	.064	2.561	.010	Support
SAT <--- ITB	.191	.065	2.911	.004	Support
JP <--- SAT	.708	.076	9.282	***	Support

Source: The authors' collected data, SEM 26

The results in Table 5 showed that all 7 factors had a positive influence. Specifically, job satisfaction had the most influence on job performance with a normalized coefficient of 0.076. Next, the factors of incentives, social influence, perceived ease of usage, perceived usefulness and information technology background on job satisfaction with corresponding normalization coefficients equal to 0.063, 0.049, 0,070, 0.064 and 0.065.

Figure 2. Results of Structural Equation Modeling



Source: The authors' collected data, SEM 26

The results of testing the 7 hypotheses were presented in Table 6 below. According to this result, all 7 hypotheses were accepted.

Table 6. Summary of Hypotheses Testing

NO	HYPOTHESIS	THEORY	EXPECTED	RESULT
1	There is a positive relationship between perceived ease of use (PEOU) and employees' satisfaction toward the e-tax system.	Technology Acceptance Model (TAM)	+	+

2	<i>There is a positive relationship between perceived usefulness (PU) and employees' satisfaction toward the e-tax system.</i>	Technology Acceptance Model (TAM)	+	+
3	<i>There is a positive relationship between IT background and employees' satisfaction toward the e-tax system.</i>	Author Proposed	+	+
4	<i>There is a positive relationship between incentives and employees' satisfaction toward the e-tax system.</i>	Theory of Planned Behavior (TPB)	+	+
5	<i>There is a positive relationship between social influence and employees' satisfaction with the e-tax system.</i>	Theory of Planned Behavior (TPB)	+	+
6	<i>There is a positive relationship between employees' satisfaction and employees' performance toward the e-tax system.</i>	Theory of Planned Behavior (TPB)	+	+

Source: The authors' collected data, SEM 26

CONCLUSIONS

Most governments in developing countries are struggling with low employees' satisfaction with e-government initiatives like the e-tax system. Our research results show the importance of PEOU, PU, SI, ITB and Incentive factors in the relationship with job performance through the mediating variable of job satisfaction. The satisfaction of civil servants working with the e - tax system in Vietnam seems to be most strongly influenced by welfare factors (financial and non-financial factors). There are also other factors such as their social status (union or collegiality), their background (related information technology background). On the other hand, this study also suggests that the Government needs to improve the e- tax system towards ease of use, simplicity and compactness. The findings of our study are expected to help decision-makers and e-government officials in Viet Nam and any other countries with comparable features better position their strategies for inspiring and raising levels of employee satisfaction in these initiatives.

The findings of the study suggest some policy implications for improving employees' satisfaction and job performance in Vietnam e-tax system as following:

Firstly, the results of this study suggest that if the e-tax system is difficult to use, people are less likely to use it. To make the e-tax system user-friendly, tax authorities must collaborate closely with system and software developers. On the other hand, the Government needs to create conditions for employees working with the e-tax system to participate in training programs in order to improve professional skills.

Secondly, as for the incentives factor, the Vietnamese tax authorities need to step by step improve the regulations, policies on salary and bonus for tax officials. The current salary and bonus policy for civil servants working in foreign agencies in Vietnam is generally still low, just enough for the basic living standards. Therefore, the policies on salary and bonus should be commensurate with the capacity and working time of each individual, limiting the equivalence of the general salary and bonus, creating inhibitions for employees with great contributions and motivating them to actively learn to use new technologies, such as the e - tax system. In addition, it is necessary to strengthen non-financial benefits such as financial support in special cases, gifts on holidays.

Thirdly, leaders of tax agencies need to have a deeper understanding of their employees and be willing to assist them in using the e-tax system. Leaders of tax agencies also need to pay more attention to assigning each employee jobs that are suitable to their professional and professional capabilities as well as their strengths in order to help them complete their work effectively and create opportunities. In order to be able to demonstrate their talents to employees when necessary, leaders must also continuously learn and enhance their professional qualifications, managerial abilities, and communication skills.

Finally, it's helpful to have effective communication within an organization to ensure that each employee receives the information they need. The more everyone talks to each other, the more everyone else learns. The working environment in the public sector often hinders communication and learning among employees and between employees and superiors.

The fact that it deals with a single electronic taxation system in one country is the main limitation of this work and so cannot be generalized for all systems and countries. Another limitation is the lack of detailed information on factors which have an effect on employees satisfaction in view of using e-tax as a modern approach to e-Government programmes.

In the future it may be possible to conduct this study with a wider sample, which is more representative of Vietnam as well as other countries in terms of development conditions and similarly structured contexts, so as to ensure greater generality and reliability. On the other hand, because this is a quantitative study to assess the effect of the e-tax system on the performance of the employee through the intermediate factor of job satisfaction, it is very important to carry out a qualitative assessment directly through interviews with the tax authorities. Through interviews, the research will reveal other problems faced by tax officials in the implementation of the e-tax system and provide them with solutions in a timely manner.

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