

**CRITICAL SUCCESS FACTORS OF E-GOVERNMENT: TAX COLLECTOR
WEBSITE**

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Critical Success Factors of e-Government: Tax Collector Website

Abstract

The objective of this research is to determine the critical success factors of a tax collector website in a country with an emerging economy. In the method, a questionnaire is applied to 488 taxpayers in northeastern Mexico and factor analysis as a statistical tool. The results show that the top five success factors are citizen satisfaction, service quality, information quality, ease of use and confidence. The results show the need to adapt the technologies to the citizens for their better performance and usefulness, so the originality of the research is because there are few empirical studies in the country.

Keywords: user satisfaction, service quality, information quality, ease of use, confidence.

1. Introduction

The access and use of information technologies (IT) are substantial factors in the generation and distribution of data, information and knowledge, as they are key enablers in the organizational transformation, which together with the Internet, led the government to rethink the use of IT for better communication with citizens, businesses and other government entities. However, barriers arose such as lack of financing, technical personnel, resistance to change, poor technological infrastructure and legal issues such as privacy-data security (Wirtz et al., 2017). In other words, IT has forced governments to have tools that allow greater communication with citizens seen as taxpayers, users or customers of their services.

The common definition of electronic government (e-Gov) refers to the use of IT by the government to deliver information and services to citizens, businesses and public agencies (Horsburgh, Goldfinch and Gauld, 2011), in an attempt to facilitate access to government services in an efficient manner. In the same way, it improves transparency and efficiency in government with the use of electronic devices, which will serve both citizens and companies (Šimić, 2019).

The study of the direct acceptance of e-Gov services is in its beginnings, little is known about the attitude of citizens towards the various channels of service provision (Lamberti, Benedetti and Chen, 2014) and under the guideline from cost savings, using services and improving infrastructure by and for citizens, governments are trying to move traditional public service channels to more effective channels such as e-Gov (Ali, Mazen and Hassanein, 2018), but they need to ensure that their procedures are carried out with precision and quality for citizens, for this, they use IT and specifically the Internet.

The application of the e-Gov by itself is an innovation and at the same time a competitive advantage for all types of organizations and people, unfortunately in countries with emerging economies, not everyone has access to it. Gulati, Williams and Yates (2014) argue that the richest and most prosperous countries in the technological development of society are in a stronger position to respond to the demands of citizens, because there are still many of them who have never visited a Government website (Wang, 2014), so it is necessary to consider the technological culture of each country (Nguyen, 2016).

The lack of research on the public value of the e-Gov in industrialized countries and a total absence in countries with emerging economies has been determined (Twizeyimana and Andersson, 2019), often due to a common evil of governments in the world: inadequate infrastructure, non-existent service, low or no IT budget, software licenses and support, and difficulties in migration, integration and management of software and hardware (Ali et al., 2018), where there is little public awareness of the government data and information (Arwati and Verdania, 2019).

Therefore, it is necessary to detect those critical factors for success (CFS), in the e-Gov, these elements have been defined as those key areas of an institution that are essential to work in an adequate and coordinated way with the firm purpose of achieving the success. Public services are not left out of this context, their evaluation by governments is a current issue, which includes issues such as confidence, easiness of use, satisfaction, citizen technology, decision-making, security, privacy, risks, accessibility, utility, awareness, quality, among others. Osei-Kojo (2017) found that technological infrastructure and poor population development in emerging economies are serious weaknesses for their development. In Mexico, where this research takes place, it has been detected that it is the reduction of costs, personalization of the interface, efficiency in the processes, promotion of e-democracy, less corruption and better services quality (Luna-Reyes and Gil -García, 2014). Other elements are the value, effectiveness of the website, user needs and alternative sources of information (Wang, 2014), for this, transactions, transparency and interactivity are important factors that directly affect the e-Gov and indirectly confidence (Welch and Pandey, 2005), unfortunately in Mexico there are no important advances in terms of information transparency (Sandoval-Almazan, 2019).

Despite the lack of equal treatment of taxpayers in Latin America by governments that causes poor tax collection or evasion (Castañeda, 2017), many countries are looking for new ways to collect taxes and streamline bureaucratic processes for citizens, and with the help of information technology it has become a valuable means to eliminate tedious administrative processes and to some extent, corruption. In this sense, government authorities, and

specifically tax authorities, should implement easy-to-use e-Gov solutions and motivate taxpayers and businesses to use them, which according to Wirtz et al. (2017), with the e-Gov it is possible to generate quality in the service, in the administration processes and the saving of costs and time for the benefit of the citizen and the companies that can lead to an increase in the receipt of taxes.

Based on the above, the research question consists of answering what are the key elements that citizens take into account to make constant use of the e-Gov? For this, the objective of this research is to determine the critical success factors of a tax collector website. To achieve the goal, the literature review of the most studied elements in the state of the art is carried out. Next, the research method based on the application of a questionnaire to taxpayers who make constant use of this governmental technological platform is described, a multivariate study is carried out through exploratory factor analysis, to end with the main contributions to knowledge.

2. Review of literature

Resources of the citizens as users

The possibility of accessing government services is now an advantage for citizens, but they require the appropriate telecommunications infrastructure from the government, which on many occasions affects the failure of the e-Gov, in addition, the *computational requirements* (hardware and software) reflect the degree to which users make efforts to acquire the necessary computer equipment to use a service, its absence is a barrier to the use of technology (Venkatesh, Chan and Thong, 2012).

It is precise to describe the relevant characteristics of users for the use of a Website, which include knowledge, skills, experience, education, training, and motor and sensory capacities (ISO, 1998); however, Venkatesh et al. (2012) indicate that few citizens consider *computational requirements*, most focus on other attributes, in addition, some results indicate the importance of an organizational strategy for the community in order to ensure Internet access, coordinate education and training and to support the use of the Internet to initiate participation in the e-Gov among the techno-disadvantaged.

Another important element is *computer skills*, which have been proven to increase online participation and users with a greater positive attitude and trained in technology more feasible to use the e-Gov (Lee and Porumbescu, 2019), and together with the IT experience, work experience and educational level influence satisfaction (Chopra and Rajan, 2016). In this sense, Van Deursen and Vaan Dijk (2009) indicate that citizens with a high level of skills in

information and strategies will use it for their own goals, so they require: *i)* operational to handle the new media, *ii)* formal to the management of new media, *iii)* informational to search and select relevant information, and *iv)* strategic to use the information obtained and achieve certain goals. It is also true that if a country does not create the skills and resources required for the use and availability of the e-Gov to all citizens equally, the country cannot expect the same ability from them to adopt the technology (Shareef et al., 2011), consequently, it is understood that citizens with greater education will participate with greater commitment in e-Gov activities.

In addition to the above, *citizen support* refers to providing help from the e-Gov in assisting citizens in their requests for information or during their transactions (Papadomichelaki and Mentzas, 2012), which can be through chat on line, telephone, Facebook, Twitter, e-mail, among others, since if users do not find a service when they require it, they will feel that they are being treated unfairly (Shareef et al., 2011) and with adequate technical support, citizens may be able to carry out their operations in an autonomous way when they carry out activity in the services of the e-Gov.

Three fundamental issues have been proposed that governments must take into consideration if they want to evolve towards the e-Gov (Twizeyimana and Andersson, 2019): improved public services, improved administration and improved social value, including open government, improved ethical behavior and professionalism, confidence in government, better social value and well-being. Undoubtedly, the essential technological requirements of the users are necessary in order to have an efficient development in the use of a Website, which will allow them to make its use a normal activity, accept said technology and make more and better decisions.

On the other hand, the e-Gov is an Internet-based application, so data protection issues can be considered an important policy in the area (Wu, 2014), because the characteristics that distinguish the user for adoption of the e-Gov consists of the perception of *risk, security and privacy* (Kumar et al., 2007) especially when they are mobile payments (Liu et al., 2019). For this, security is defined based on what is proposed by Papadomichelaki and Mentzas (2012) who indicate that it is essentially the protection of citizens/users from the risk of loss of financial information or fraud, especially when it is protected with anonymity and the secure safeguarding of personal data.

Various scientific articles by e-Gov show that security and risk are predominant factors for your satisfaction and confidence (Aggarwal and Rahul, 2018), since government websites can collect large volumes of personal information that is almost always sensitive and may involve

potentially, infringements of the privacy of information (Wu, 2014) and that by allowing users to access services from anywhere, many of the times without restrictions, can become an avalanche of both administrative and technical problems.

Likewise, it is well known that quality is a key element in any type of organization in today's globalized world, however, Nishant, Srivastava and Teo (2019) determined with the use of polynomial models that, for government websites electronic, both the agreement and the disagreement between the expected and perceived quality of the service of this technology, are positively associated with the intention of continuous use by the citizen.

Regarding the *information quality*, which in the literature review is considered to acquire this concept when it is accurate, timely, complete, relevant and consistent (Ritchi, Wahyudi and Susanto, 2015) and Kumar et al. (2007) believe that the content, organization and presentation of the information (accurate, current, relevant, satisfactory, its compliance, its linking, complete, thorough, organized, timely) are potential contributors to create a perception of reliability that influences in the acceptance of the e-Gov by the user. In this sense, Li and Shang (2019) found a strong relationship between the quality of the service and the quality of the information, which becomes an important incentive to improve technology (quality) and people (service); in the end, the information quality is a predictor of the adoption of the e-Gov and is undoubtedly a goal to be reached immediately, which will ensure the harmonious development of the processes that are followed on the Website and which will have an impact directly in its efficient use (Wirtz et al., 2016), more precisely in the collection of taxes.

Regarding the *service, quality* it is aimed at the satisfaction that ensures the regular use of the e-Gov through its various clients or stakeholders such as citizens, companies and other public institutions, for this, Janita and Miranda (2018) determined four basic dimensions to measure the quality of electronic services: information quality, technical efficiency, privacy and communication, to which it is added that Belanche and Casalo (2015) found that the perceived quality of public electronic services has a positive effect on trust in public administration and the e-Gov.

The success of the initiatives to put into operation an e-Gov Website are intermittent until the citizens adopt the services; in this sense, Osei-Kojo (2017) argues that service quality is created when efficiency is increased, costs are reduced, the service is always available and citizen satisfaction is achieved. In the same way, three aspects of the quality of the electronic service have been detected for its adoption by citizens: social influence, the expectation of effort and the expectation of performance (Osmanbegović and Lugavić, 2018). Li and Shang (2019) found that the e-Gov service quality concept has eight dimensions: system quality,

reliability, security, accessibility, information quality, service capacity, interactivity, and responsiveness.

Without a doubt, the basic resources of the citizen/user, whether technological or non-technological, are necessary so that they can work in harmony and efficiently with the use of the e-Gov and with the least setbacks.

Benefits to the citizen as user

In order to have an appropriate evaluation of tangible and intangible *benefits* of the e-Gov, successful projects involve decision-making activities (Sundberg and Larsson, 2017), so governments need to introduce new options in their e-policies and strategies in order to better serve the people. In the same way, you can find additional benefits such as ease of use, comfort, customer service, innovations, new forms of communication and security that have changed the behavior and attitude of citizens towards the use of the services of e-Gov (Kumar, Sachan and Mukherjee, 2017).

The e-Gov offers many benefits to its end users, including financial incentives and improved services (Shareef et al., 2011), and these researchers believe that it has been seen as an important way to break down barriers and bring the government to the citizens, since with the adoption of e-Gov systems, a user can gain many relative and absolute benefits such as effectiveness, efficiency, availability, access from anywhere, comfort in use, time saving, decrease in costs and convenience. Skybe (2016) considers the quality and efficiency of public services as accessible, transparent, cost reduction, less administrative burden and citizen integration. Other researchers such as Lamberti et al. (2014) believe that the benefits perceived by citizens with the e-Gov approach are cost savings, time savings, unrestricted access, multimedia access, security, democracy, transparency, user friendliness, quality, interactivity, system customization and integration.

On the other hand, *ease of use* is defined as the degree to which using a product, process or technology does not require a major effort, because citizens prefer e-Gov services in a few steps (Venkatesh et al., 2012) and linked to this concept is the usability/usefulness of IT. For this, models and theories have emerged, such is the case of the Diffusion of Innovation model and the TAM (Technology Acceptance Model) that indicate that citizens, personally and in their performance in an organization, will use technology until they perceive its usefulness to meet their objectives. Furthermore, it has been widely recognized that the system quality is a direct source of utility and ease of use (Kimathi, Zhang and Longji, 2019), for this, Hamida and Razakb (2016) found that the perceived utility and ease of use perceived were positively related to the intention of continuing the use of the e-Gov.

Regarding *Confidence* in the e-Gov Website, it is defined in terms of timeliness, technical functionality (access and provision), accuracy and promise of service (Papadomichelaki and Mentzas, 2012). That is to say, the confidence of citizens towards the Website has a positive effect on the behavioral intention to use electronic government services (Kurfal et al., 2017) reinforced mainly by the security on the e-Gov Website (Janita and Miranda, 2018). In addition, the studies carried out on the subject essentially focus on trust in the government and the Internet and when talking about citizens, their personality, culture, sex, experience, educational level and beliefs (Alzahrani, Al-Karaghoul and Weerakkody, 2017).

The review of the state of the art has shown that technologies increase trust in the e-Gov, but at the same time there is a rejection of some organizations and citizens in particular. Undoubtedly, confidence is a multidimensional concept that can be studied from the point of view of various social and economic disciplines and becomes a crucial ingredient for any successful e-Gov project, where users who make intensive use of the Internet, have greater confidence in the services provided by the e-Gov (Horsburgh et al., 2011) and privacy is the key element in building citizen trust and their intention to continue using the e-Gov service (Kimathi et al., 2019; Susanto and Aljoza, 2015).

On the other hand, one of the most recognized aspects as a key factor in the success of the use and acceptance of technology is satisfaction, which measures the degree to which users/clients are free from non-conformities and negative attitudes towards the use of a product (ISO, 1998), in addition, higher levels of satisfaction (safe, reliable, smooth, participatory experience) leads to higher levels of adoption (Kumar et al., 2007) and with regard to the Internet, satisfaction in the information of the Website, the system itself and electronic services in general, lead to electronic satisfaction, noting that citizens who are more satisfied with the e-Gov also trust the government more (Welch and Pandey, 2005), which leads to a greater intention of use (Li and Shang, 2019).

Satisfaction is important to provide feedback to e-Gov Websites by knowing the experiences of its users. Unfortunately, despite the large investments by governments in the introduction of their online services to link them to citizens, their penetration is unsatisfactory and they do not provide an adequate return on investment (Lamberti et al., 2014) and some Websites are negatively related to citizen satisfaction and perceptions of public sector reliability, even Kumar, Sachan and Mukherjee (2017) indicate that until today, there is no satisfactory experience due to a limited set of characteristics and a poor service quality in terms of access and design.

However, technology allows applications to be easily accessible to government services, but they do not ensure citizen satisfaction, which is the main and final objective of the e-Gov, considering at the same time what was found by Krairit (2018) who points out that recently a new type of user called self-satisfaction has been defined, which may be a link with the theory of satisfaction in economics.

Method

Information technologies are key in the development and survival of any institution and in governments they can be used as an important link with citizens. The goal of this study is to determine the technological and non-technological factors that most impact the perception of success of an e-Gov Website, in particular, the tax collector, seen from the point of view of its taxpayers.

The process followed to achieve the objective began in the first stage with the review of the state of the art in order to identify the variables and items of the most relevant factors detected by the e-Gov and analyze the main research centers and national universities, the result is that there are not enough studies of this type in the area under analysis or in Mexico, hence its importance. Based on the above, a questionnaire was designed that was reviewed by experts both academics (two people) and those dedicated to daily practice in tax operations (three people) to provide feedback on the instrument, for which the observations made were incorporated. Immediately, a pilot study was carried out with 31 contributors that resulted in the elimination of 7 items that were not understood or had no statistical significance and the modification of 12 items in order to achieve greater validity and thus establish the final document, made up of two sections, the first one captures demographic data such as sex, age, educational level, the most used procedures on the Website, business line of business and number of employees. And the second section composed of 63 questions evaluated on a 7-point Likert scale (1. Strongly disagree... 7. Strongly agree).

The empirical work was carried out in the Mexican state of Tamaulipas and with the validated questionnaire, it was applied to a convenience sample that lasted approximately one month. It is necessary to point out that the participation by taxpayers and users representing the company is still poor, in the end 488 valid surveys were reached in the main cities of the state of Tamaulipas: Nuevo Laredo (98), Reynosa (95), Matamoros (69), Ciudad Victoria (109) and Tampico (117). The target population was defined as the taxpayers who make constant use of the Tax Administration Service (SAT in Spanish) website in order to carry out any administrative or fiscal procedure. The SAT was selected because it is the most important way and it tends to be the only way to carry out tax obligations for citizens in Mexico. Subsequently,

based on the information obtained, the data analysis is derived, carried out in the same way in two stages, in the first, the descriptive statistics basically with frequencies and tables, and the second part, with factorial analysis in SPSS version 21. Finally, the conclusions and contributions to knowledge are developed, taking into account the analysis carried out for this purpose.

Results

After applying the questionnaire and using factor analysis, the demographic results indicate that 48% are men and 52% are women, so there is a balance in this aspect when making use of information technologies and this Website SAT government. Of the taxpayers surveyed, the majority went to university (undergraduate or graduate) (66%), 22% had a Baccalaureate, 6% only had a High School and the rest (6%) did not answer. Among the main activities carried out in the e-Gov, they highlight that the majority (71%) use it to consult the registration card before the public treasury in Mexico, known as the Federal Taxpayers Registry (RFC in Spanish), that is, an underutilization of the government's technological infrastructure by citizens, lower in percentage (49%) they use it to carry out electronic invoicing and only 42% for the tax return.

The second part corresponds to the inferential analysis. There are things that cannot be measured directly, they are known as latent variables, for this, the most appropriate statistical tool for this type of scientific analysis is the exploratory factor analysis (EFA) for the construction of the scale and the definition of the critical factors success of the use of the e-Gov by taxpayers.

A critical assumption underlying the adequacy of factor analysis is to ensure that the data matrix has the necessary correlation for its application. The first step is to identify those factor loadings greater than .300, since Hair et al. (2018) consider them significant for factor analysis, with a sample greater than 350 cases; Therefore, and with the firm intention of making the validation more robust, it was based on this guideline, with values equal to or greater than .500 to be considered valid within the study.

Likewise, it is necessary to determine the matrix correlation of Bartlett's Test Sphericity, which provides the probability or statistical test to analyze the presence of significant correlations between the variables. The results obtained were significant at levels of $p < 0.001$, that is, suitable for factor analysis, requiring at least $p < 0.05$. Regarding the Kaiser-Meyer-Olkin (KMO) test, which measures the adequacy of the data in order to quantify the degree of intercorrelations between the variables, this data reached a value of .960, which are reliable for factor analysis.

The principal components factor analysis model was then executed, which according to Hair et al. (2018), consider the total variance and estimate the factors that contain low proportions of the unique variance. From the above, the orthogonal rotation was performed with the Varimax method. The process ended in three iterations, for which seven items were eliminated. In Table 1, it can be seen that the 10 factors obtained cover 74.021% of the total variance, a value considered good, taking into account that it is an exploratory study.

Table 1. Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	24.287	41.874	41.874	24.287	41.874	41.874	5.958	10.272	10.272
2	4.035	6.957	48.831	4.035	6.957	48.831	5.450	9.397	19.669
3	3.033	5.230	54.061	3.033	5.230	54.061	4.955	8.543	28.211
4	2.201	3.796	57.857	2.201	3.796	57.857	4.795	8.266	36.478
5	2.008	3.463	61.320	2.008	3.463	61.320	4.493	7.746	44.224
6	1.888	3.255	64.574	1.888	3.255	64.574	4.302	7.417	51.640
7	1.546	2.666	67.240	1.546	2.666	67.240	4.267	7.357	58.998
8	1.355	2.337	69.577	1.355	2.337	69.577	3.915	6.751	65.749
9	1.301	2.243	71.820	1.301	2.243	71.820	2.719	4.689	70.437
10	1.277	2.202	74.021	1.277	2.202	74.021	2.079	3.584	74.021

Extraction Method: Principal Component Analysis.

Table 2 shows the final rotations and factor loadings for each accepted item. Ten elements have been identified as critical success factors of the e-Gov and named: *i)* User Satisfaction, *ii)* Service Quality, *iii)* Information Quality, *iv)* Ease of Use, *v)* Confidence, *vi)* System Quality, *vii)* Perceived Benefits, *viii)* Utility, *ix)* Computer Skills, and *x)* Technological Resources.

Table 2. Rotated Factor Matrix

User Satisfaction		Service Quality	
SAT1. I think it is a positive idea to carry out my tax activities on the SAT website	.524	SUPPORT1. When I have a problem on the SAT website, the SAT contact center shows sincere interest in solving it	.643
SAT2. I have a positive opinion about the SAT website	.609	SUPPORT2. The SAT contact center is always ready to help me	.739
SAT3. The SAT website meets my needs for procedures and tax services	.662	SUPPORT3. The SAT contact center has the knowledge to answer my questions	.790
SAT4. The SAT website lives up to my expectations	.700	SUPPORT 4. The SAT contact center understands my specific needs	.778

SAT5. I am satisfied with the information on the SAT website	.708	SUPPORT5. The SAT contact center gives adequate answers	.759
SAT6. The SAT website adequately meets my information needs	.685	SUPPORT6. When I make a request on the SAT website, I get prompt and timely attention	.702
SAT7. I feel satisfied when I use the SAT website	.667	SUPPORT 7. The support provided by the SAT contact center is useful to me	.670
SAT8. I would recommend the SAT website to someone seeking my advice.	.646		
SAT9. If I have to do another procedure or service in the tax field, I would choose the SAT website again	.641		

Information Quality		Ease of Use	
IQ1. The SAT website provides me with relevant information	.588	EU1. The SAT website is easy to use	.741
IQ 2. The SAT website provides me with accurate and easy-to-understand information	.662	EU 2. It is easy to become proficient in using the SAT website	.740
IQ 3. The SAT website provides me with timely information	.708	EU 3. I require the minimum of fields and screens to carry out my procedure on the SAT website	.703
IQ 4. The information obtained from the SAT website is reliable to me	.760	EU 4. Carrying out the procedures and operations on the SAT website is easy for me	.757
IQ 5. The information obtained from the SAT website is useful to me	.734	EU 5. The queries or access to the information required on the SAT website are easy to do	.771
IQ 6. The information obtained from the SAT website is sufficient and of high quality for me.	.668	EU 6. The SAT website has a clear design	.708
IQ. The SAT website provides me with updated information	.618		

Confidence		System Quality	
CONF1. The SAT website certifies that it will keep my information secure	.801	VALUE1. The SAT website reduces the operating costs of my tax procedures and services	.569
CONF2. I trust that my procedures/services on the SAT website are carried out with an adequate level of security	.897	VALUE2. The SAT website saves me time	.621
CONF3. I trust that the SAT website will keep my personal information safe	.895	VALUE3. The SAT website facilitates my tax procedures and services	.669
CONF4. The SAT website has the security and privacy required for the management of my information	.887	VALUE4. The SAT website helps me make better and faster decisions	.690

CONF5. I trust that the administrators of the SAT website will not misuse my information	.830	VALUE5. The SAT website improves the quality of my work	.721
		VALUE6. With the use of the SAT website, I improve the service to my clients	.749

Perceived Benefits		Utility	
INTER4. On the SAT website, I wait a short time between my actions and the response of the site	.598	UTIL1. The SAT website improves the effectiveness of the activities I carry out	.664
INTER5. The SAT Web page, accessed from any browser (Explorer, Chrome, FireFox, etc.)	.693	UTIL2. All my procedures and required services can be completed through the SAT website	.681
INTER6. SAT web pages load quickly	.821	UTIL3. I consider that the functions of the SAT website are useful	.608
INTER7. In relation to other similar government sites, the SAT website is fast to load	.805	UTIL4. The SAT website is more useful to me to complete my procedures and services instead of calling or sending an email to an executive of the SAT	.657
INTER8. The speed of issuing reports and information on the SAT website is reasonable	.734	UTIL5. The SAT website allows me to do my homework quickly	.610
INTER9. The SAT website is always operating or is always online	.571	UTIL6. The SAT website increases my productivity	.561
Computer skills		Technological Resources	
HC1. I have the necessary knowledge to operate a computer.	.921	RT1. I have an adequate Information Technology (IT) infrastructure.	.793
HC2. I have the necessary knowledge to make good use of the Internet.	.920	RT2. I have Internet connectivity to access the electronic services of the SAT.	.734
HC3. I have the computer skills to efficiently use the SAT website and carry out procedures or services over the Internet.	.781	RT3. The SAT in their offices provides me with adequate IT infrastructure to access their electronic services.	.684

*Extraction method: Principal component analysis.
 Rotation method: Varimax with Kaiser normalization
 a. Rotation converged in 7 iterations.*

After performing the exploratory factor analysis, each of the elements obtained is briefly described below:

Factor 1, called *User Satisfaction* ensures that the taxpayer/user reaches that psychological state of well-being while performing their tax obligations with the Government. Factor 2 is called *Service Quality or Citizen Support*. This variable analyzes the attitude of government

employees who are the operators of the Website, in the sense of their willingness to help, the knowledge they possess, empathy, guidance and support for taxpayers.

For factor 3, *Information Quality*, it aims to identify if the Website provides precise, accurate, timely, reliable, useful, sufficient and quality information. And as for factor 4, it has been called *Ease of Use*, with this variable it is intended that the Website be perceptible, easy to operate for the taxpayer, that they find it attractive and understandable.

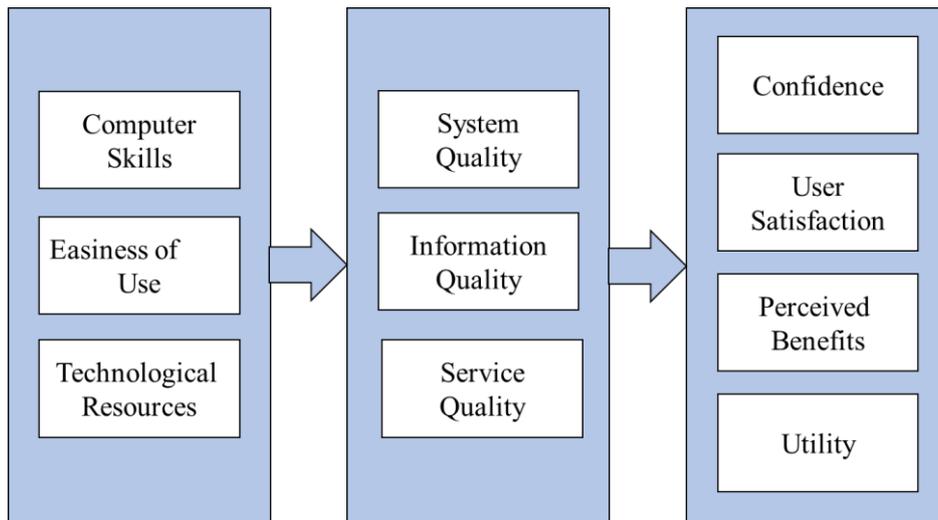
The next factor (5) is *Confidence*, it essentially refers to the fact that the taxpayer is convinced that the operation of the Website is safe and that it will keep the data provided there confidentially (privacy), and factor 6, *Perceived Benefits*, is referred to better decision-making and an increase in the quality of the activities carried out by the user.

As for factor 7 called *System Quality*, it is relative to the waiting time to send and receive information on the Website, interoperability with various Internet browsers and permanent availability. For factor 8, *Utility*, it is essentially the importance of the technological platform to improve activities, perception of increased personal productivity, saving time in physical transfers and speed in handling information, and factor 9, *Computer Skills*, seeks to determine the technical knowledge of the taxpayer to make efficient use of the computer and the Internet when carrying out their operations on the SAT Website.

Last but not least is factor 10, it has been named *Technological Resources*, it implies that the taxpayer has the computer equipment and the adequate Internet connection to be able to access and operate the Website.

Finally, in Figure 1, you can see a Research Model for future research. The diagram represents an opportunity to confirm or expand on issues related to electronic government that provide more elements for the benefit of government services. It should be noted that this proposed activity can be carried out with a second generation tool such as Structural Equation Modeling and determine the relationship of the various actors that can influence the harmonious development between citizens and the government.

Figure 1. Research model for future research



3. Conclusions

The information technologies continue with their vertiginous advance and in ascent day by day and the organizations follow the step that the computer science tools are providing. For this reason, the invaluable value that the Internet revolution has brought with it cannot be denied; more precisely, in this third millennium, the era of globalization and the generation of knowledge, require an almost immediate adaptation to the new world realities, which includes government activities at all levels.

In order to address the above, the objective of this research is to determine the factors with the greatest influence on the use and operation of the Tax Collection Website in Mexico. The results obtained allow us to point out that the critical success factors of the e-Gov for the northeast region of the country that has an emerging economy are: *i)* Citizen Satisfaction, *ii)* Service Quality, *iii)* Information Quality, *iv)* Ease of Use, *v)* Confidence, *vi)* Perceived Benefits, *vii)* System Quality, *viii)* Utility, *ix)* Computational Skills, and *x)* Technological Resources.

Also note that citizens are more communicated with computers and the Internet, their involvement and participation in government activities has increased; in this way, governments should communicate to citizens the existence of this e-Government platform, its advantages, its benefits, its benevolences, the links with other government offices, among others. In these ideas, the e-Gov has allowed the saving of valuable costs and time that is not recoverable, both for the government and for the citizens/taxpayers, it has increased the quality of the data and the availability of the information, all this, thanks to the benefits it offers in conjunction with information technologies.

Electronic government is an important step in the search for the efficiency of government activities, which will lead to a great reduction in the corruption that so afflicts some countries, to eliminate intermediaries who make large profits in financial operations with the government, the reduction of administrative burden for taxpayers (and companies), increase confidence in the government and other government functions and that at the end of the day, is a virtuous circle applicable to all government offices.

Regarding the implications, governments, it is essential that they jointly support the activities of e-Gov and coexist in communion with citizens or, in the case of this investigation, with the captive taxpayers that it has. Undoubtedly, the scope is diverse, but it is necessary to highlight the need to continue developing computer applications according to the true needs of citizens, taking them into account at all times. In the same way, it is required to work overtime on the interoperability of the Website platform in order to standardize the data for the entire country and thus have relevant information and above all, always listen to the real needs of its users.

Finally, the limitations are in the sense that the questionnaire can vary its validity in a culture other than Mexican, the size of the sample, the ages, the possible bias in the educational level and the excessive number of items in the instrument. Likewise, increase the sample to other Mexican states so that the validity is conclusive.

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