

## **Implementation of Ease of Paying Taxes Act Towards Efficiency of Frontliners Services of Bir Revenue District Office No. 33 Intramuros Manila**

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### **Abstract**

This study assessed the effectiveness of the Ease of Paying Taxes Act and the efficiency of frontline services at BIR Revenue District Office No. 33 in Intramuros, Manila. Employing a quantitative-correlational approach with a sample size of 100 employees, the study aimed to evaluate both the anticipated and actual outcomes of the Act. The findings revealed that the Act is deemed "Moderately Effective" in reducing filing time, improving online service accessibility, and increasing user satisfaction. Nonetheless, significant discrepancies were observed between the expected and actual effectiveness, especially concerning the reduction in filing times and the enhancement of online services. Frontliner services received "Moderately Agree" ratings for processing times and complaint resolution, and "Agree" for the accuracy of information provided. The correlation analysis showed that improvements in filing time and online service accessibility were positively associated with enhanced accuracy of information and effective complaint resolution by frontliners. However, the correlation between service processing time and these improvements was inconsistent. These results indicate that while the Ease of Paying Taxes Act has introduced beneficial changes, its implementation requires further refinement to achieve its intended goals fully. Recommendations include ongoing training for frontliners to improve service delivery, enhanced communication and feedback mechanisms, upgrades in online service usability, and comprehensive policy reviews to address performance gaps. Addressing these areas can significantly enhance overall service efficiency and taxpayer satisfaction, thereby maximizing the positive impact of the Ease of Paying Taxes Act on the tax administration process.

*Keywords: Ease of Paying Taxes Act, frontline efficiency, Bureau of Internal Revenue, service delivery, quantitative-correlational analysis*