

Cognizance and Satisfaction of Customers on the Online Registration and Updates System (ORUS) of the Bureau of Internal Revenue (BIR)

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INTRODUCTION

This chapter of the research presents the background of the study, theoretical framework, conceptual framework, schematic diagram, statement of the problem, hypothesis of the study, significance of the study, scope and limitations of the study, and definition of terms.

Background of the Study

Taxation is the lifeblood of the state, providing resources to finance public goods and services. In the Philippines, taxes sustain national development by funding infrastructure, education, healthcare, and social welfare programs. Reforms such as the TRAIN Law and the CREATE Act have strengthened fiscal capacity and supported the government's development agenda (Dominguez, 2021; Respicio & Co., 2025). These underscore the role of taxation in nation-building and equitable wealth distribution.

The rise of the digital economy has challenged traditional tax systems, prompting the Bureau of Internal Revenue (BIR) to launch its Digital Transformation (DX) Roadmap 2020–2030 through Revenue Memorandum Order No. 27-2020. This initiative aligns with Republic Act No. 11032, the Ease of Doing Business and Efficient Government Service Delivery Act of 2018, which mandates streamlined and transparent transactions (Senate of the Philippines, 2021). The DX Roadmap seeks to modernize tax administration by leveraging digital technologies to improve compliance, efficiency, and taxpayer trust (PIDS, 2023).

One flagship project under this roadmap is the Online Registration and Update System (ORUS), introduced in 2022. ORUS is a web-based platform that enables taxpayers to register, update records, and transact online, reducing reliance on paperwork and in-person visits. Revenue Memorandum Circular No. 122-2022 institutionalized ORUS as part of the agency's digitalization strategy, emphasizing accurate taxpayer information and electronic communication channels (Respicio & Co., 2022; BIR, 2022). This innovation reflects the BIR's commitment to accessibility and efficiency, aligning with global best practices in digital governance (World Bank, 2023; Ascendens Asia, 2023).

Digital transformation enhances transparency, minimizes corruption, and strengthens institutional capacity (OECD, 2022; Agustin et al., 2023). In the Philippine context, digitalization is not merely a technical upgrade but a strategic response to global economic trends and domestic fiscal challenges. By integrating ORUS and other platforms, the BIR seeks to ensure equitable revenue collection, improve taxpayer experience, and sustain national development.

Revenue Memorandum Circular No. 153-2022 expanded ORUS into a complete end-to-end registration process, offering taxpayers a convenient alternative to traditional transactions. This initiative forms part of the BIR's modernization agenda to strengthen revenue collection and adapt to the digital economy (BIR, 2022; PwC Philippines, 2024).

E-governance initiatives such as ORUS serve as vital communication channels between government agencies and citizens. They enhance transparency, efficiency, and trust while improving taxpayer compliance (World Bank, 2023). For ORUS to achieve its intended impact, taxpayers must be aware of its features and satisfied with its usability. Cognizance and satisfaction are critical for adoption and sustained use of digital government services (Agustin et al., 2023).

This study, titled “Cognizance and Satisfaction of Customers on the Online Registration and Update System (ORUS) of the Bureau of Internal Revenue,” focuses on taxpayers’ perspectives regarding ORUS. It examines how cognizance and satisfaction drive adoption and contribute to the effectiveness of digital tax administration reforms in the Philippines. Moreover, it highlights the role of technological innovation in positioning government institutions as proactive and responsive organizations committed to efficiency, economic growth, and citizen welfare (IMF, 2021; PIDS, 2023).

THEORETICAL FRAMEWORK

This study is anchored in the following theories: Diffusion of Innovation (DOI) Theory, Expectation-Confirmation Theory (ECT) and Digitalization and E-Governance Framework.

The Diffusion of Innovation (DOI) Theory, originally proposed by Everett Rogers in 1962 and refined in 2003, provides a comprehensive framework for understanding how new technologies and practices are adopted within a social system. Rogers identifies five key attributes that influence adoption: relative advantage, compatibility, complexity, trialability, and observability. These attributes determine how quickly and widely an innovation is embraced. In the context of the Bureau of Internal Revenue’s Online Registration and Update System (ORUS), DOI is highly relevant because taxpayers must recognize the relative advantage of ORUS compared to traditional registration methods, such as reduced processing time and convenience. Compatibility with existing taxpayer practices, the simplicity of the interface, opportunities to test or explore the system, and the visibility of its benefits all shape cognizance and satisfaction. Thus, DOI explains how taxpayer cognizance of ORUS drives initial adoption, while satisfaction with its ease of use and perceived benefits reinforces continued utilization.

The Expectation-Confirmation Theory (ECT), advanced by Bhattacharjee in 2001, is widely applied in information systems research to explain user satisfaction and continued usage behavior. ECT posits that users form expectations prior to using a system, and their satisfaction depends on whether these expectations are confirmed or exceeded during actual use. If expectations are met, users are more likely to continue using the system; if not, dissatisfaction and discontinuance may occur. Applied to ORUS, taxpayers’ cognizance of the system shapes their expectations regarding convenience, transparency, and efficiency. Their satisfaction is then determined by whether ORUS delivers on this expectation, for example, whether registration is indeed faster, more accessible, and less bureaucratic than traditional methods. ECT links cognizance (expectations) to satisfaction (confirmation), providing a theoretical explanation of how taxpayers evaluate ORUS and decide whether to adopt it as their primary registration platform.

Lastly, digitalization has emerged as a transformative force in both the private and public sectors, offering more economical and efficient means of conducting business. It equips organizations with tools to streamline operations, reduce costs, and enhance customer service delivery. In the public sector, digitalization is closely tied to the principles of e-governance, which emphasize transparency, accessibility, and efficiency in government-citizen interactions (OECD, 2022; World Bank, 2023). Within this framework, the Bureau of Internal Revenue’s (BIR) Online Registration and Update System (ORUS) represents a landmark initiative in the Philippines’ digital transformation journey.

CONCEPTUAL FRAMEWORK

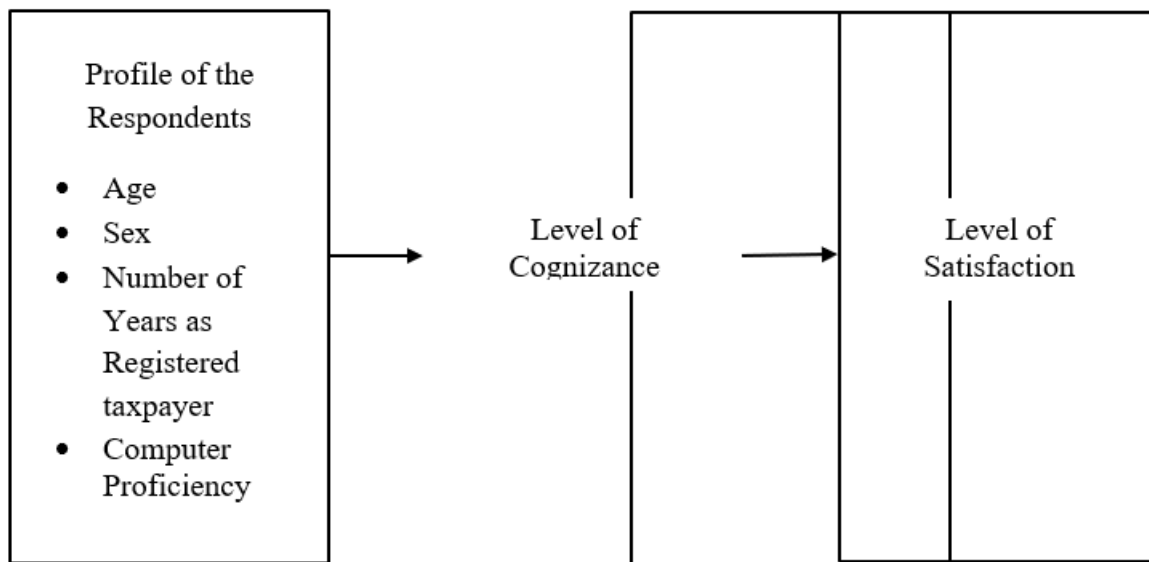
Based on the theoretical framework, the conceptual framework of this study is formulated to determine the relationship between taxpayers’ cognizance and satisfaction with the Online Registration and Update System (ORUS) of the Bureau of Internal Revenue. The framework illustrates how the respondents’ profile variables influence their level of cognizance and satisfaction, which in turn serve as the basis for system enhancement.

The independent variable is the level of cognizance of registered tax payers. These demographic factors are expected to affect how taxpayers perceive and interact with ORUS. For instance, younger respondents or those with higher computer proficiency may demonstrate greater cognizance and ease of use, while years of registration may influence familiarity and satisfaction with the system's processes.

The dependent variable is level of satisfaction of registered taxpayers. Cognizance reflects the extent to which respondents understand and recognize the features, benefits, and procedures of ORUS, while satisfaction measures their overall evaluation of the system's efficiency, accessibility, and reliability.

Cognizance and satisfaction are fundamental pillars of successful digital services. Organizations must invest in raising cognizance about their systems and ensure high levels of user satisfaction to build trust, foster loyalty, and sustain engagement. The analysis of test results will determine how these dependent variables vary according to the independent variables, providing insights for the Bureau of Internal Revenue to enhance ORUS and improve taxpayer experience.

Figure 1. Schematic Diagram of the Study



Statement of the Problem

This study determined the cognizance and satisfaction of taxpayers regarding the Online Registration and Update System (ORUS) of the Bureau of Internal Revenue. The results of this study served as the basis for enhancement.

Specifically, the study sought to answer the following sub-questions:

1. What is the profile of respondents in terms of:
 - a. age;
 - b. sex;
 - c. number of years as registered taxpayer; and
 - d. computer proficiency?
2. What is the level of cognizance on the Online Registration and Update System (ORUS) among registered taxpayers when grouped according to profile?

3. What is the level of satisfaction on the Online Registration and Update System (ORUS) among registered taxpayers when grouped according to profile.
4. Is there a significant difference in the level of cognizance on Online Registration and Update System (ORUS) among registered taxpayers when grouped according to their profile?
5. Is there a significant difference in the level of satisfaction on the Online Registration and Update System (ORUS) among registered taxpayers when grouped according to their profile?

Hypotheses of the Study

Given the statement of the problem, the following hypotheses are formulated:

1. There is no significant difference in the level of cognizance on the Online Registration and Update System (ORUS) among registered taxpayers when grouped according to their profile.
2. There is no significant difference in the level of satisfaction on the Online Registration and Update System (ORUS) among registered taxpayers when grouped according to their profile.

Significance of the Study

The results of this study would be beneficial to the following stakeholders:

Government and Policy Leaders. At the broadest level, the study would provide evidence-based insights into taxpayer experiences with the Online Registration and Update System (ORUS). These findings may support national governance initiatives by informing digital tax reforms, strengthening transparency, and aligning service delivery with the evolving needs of the economy. Leaders and policy specialists would be able to refine strategies, enhance public trust, and ensure that reforms remain responsive to both global trends and local realities.

Bureau of Internal Revenue (BIR). The findings of this study would offer valuable feedback on system performance, highlighting taxpayers' cognizance and satisfaction with ORUS. Such insights will be crucial for identifying areas of improvement, refining operational strategies, and advancing institutional modernization. The findings can reinforce the BIR's reputation as a forward-looking agency committed to efficiency, innovation, and effective revenue collection.

Employees. Within the organization, the study would emphasize the importance of cognizance and satisfaction in ensuring the successful implementation of ORUS. Results may guide staff training, equip employees with practical tools, and foster a culture of adaptability and innovation. By empowering personnel with knowledge, the study can contribute to professional growth and organizational responsiveness.

Taxpayers. As primary stakeholders, taxpayers would directly benefit from the study's findings. The research help them understand the advantages of ORUS while identifying areas where accessibility, transparency, and efficiency can be improved. By integrating taxpayer perspectives into system enhancement, the study will promote citizen-centered tax administration, strengthen trust, and encourage voluntary compliance.

Future Researchers. Finally, the study would serve as a reference for future scholars by providing baseline data and theoretical grounding on taxpayer cognizance and satisfaction with digital tax systems. It may open opportunities for further research on e-governance adoption, digital transformation in public administration, and citizen trust in government services, thereby enriching both academic and practical discourse.

Scope and Limitations of the Study

This study, conducted in 2026, focused on determining the cognizance and satisfaction of taxpayers regarding the Online Registration and Update System (ORUS) of the Bureau of Internal Revenue. The research was carried

out within Revenue District Office No. 77, Central Negros Occidental, where registered taxpayers served as respondents.

The scope of the study covered the respondents' demographic profile in terms of age, sex, number of years as registered taxpayer, and computer proficiency. It also measured their level of cognizance and satisfaction with ORUS, both as a whole and when grouped according to these profile variables. The study employed a structured questionnaire adapted from Palanog, Jonah, and Decendario (2025), entitled "Awareness and Satisfaction of the Registered Bookkeepers on the Online Registration and Update System (ORUS) of the Bureau of Internal Revenue."

The limitations of the study included its restriction to one revenue district office, which may have affected the generalizability of findings to other regions. The use of self-reported data may also have introduced bias, as responses depended on the accuracy and honesty of the participants.

Furthermore, the study was limited to the variables identified in the Statement of the Problem and did not account for other factors that might have influenced cognizance and satisfaction, such as organizational culture or external economic conditions.

Definition of Terms

The following terms are defined both conceptually and operationally to establish clarity in this study:

Age. Conceptually, it refers to the length of time an individual has lived, commonly measured in years, and is often used as a demographic variable in social science and governance research (WHO, 2022).

In this study, it refers to the number of years a taxpayer has lived at the time of data collection, categorized to analyze its relationship with cognizance and satisfaction regarding ORUS.

Bureau of Internal Revenue (BIR). Conceptually, it is the Philippine government agency mandated to collect taxes, enforce tax laws, and implement reforms to strengthen fiscal capacity (DOF, 2021).

Applied in this study, it refers to the institution responsible for implementing ORUS and receiving feedback from taxpayers regarding their cognizance and satisfaction with the system.

Cognizance. Conceptually, it refers to the state of being conscious or informed about a phenomenon, trend, or system, particularly in the context of technology adoption and e-governance (Allodia et al., 2023).

As applied here, it denotes taxpayers' level of awareness with the Online Registration and Update System (ORUS).

Computer Proficiency. Conceptually, it refers to a multidimensional construct that includes technical skills, application use, and digital problem-solving, which are essential for productivity and employability in the digital era. (Nguyen & Nguyen (2021)

Operationally, it refers to the ability of taxpayers to effectively use computers and digital tools in accessing and navigating ORUS, measured by their capacity to perform tasks such as online registration, updating records, uploading documents, and troubleshooting basic technical issues.

Number of Years as Registered Taxpayer. Conceptually, it refers to the duration of time an individual or entity has been officially recognized by the Bureau of Internal Revenue (BIR) as a taxpayer, beginning from the date of registration. (RA 11976, 2024).

For the purposes of this study, it is measured by counting the exact number of years between the taxpayer's initial registration date and the date of data collection, verified through BIR records such as the Certificate of Registration.

Online Registration and Update System (ORUS). Conceptually, it is a web-based platform introduced by the Bureau of Internal Revenue to streamline taxpayer registration and updates, part of the agency's digital transformation roadmap (BIR, 2022).

In this study, it refers to the specific system under evaluation, focusing on taxpayers' cognizance of its features and their satisfaction with its usability and efficiency.

Satisfaction. Conceptually, it is defined as the degree to which individuals' expectations are met or exceeded by a product, service, or system, often measured as a subjective evaluation of quality and performance (Rita et al., 2021).

Within the scope of this study, satisfaction refers to taxpayers' subjective evaluation of their experiences with ORUS, specifically whether the system meets their expectations of convenience, efficiency, and transparency.

Sex. Conceptually, it refers to biological attributes in humans, including physical and physiological characteristics such as chromosomes, hormone levels, and reproductive anatomy (Canadian Institutes of Health Research, 2021).

As considered in this study, sex is treated as a demographic variable to examine its potential impact on taxpayers' cognizance and satisfaction with ORUS.

Taxpayers. Conceptually, it refers to individuals or entities legally obligated to pay taxes to the government, serving as the primary source of public revenue and contributing to nation-building (OECD, 2022).

For the purpose of this study, taxpayers refer to registered individuals or business entities who utilize ORUS for tax registration and updates, and whose cognizance and satisfaction are being assessed.

REVIEW OF RELATED LITERATURE AND STUDIES

This chapter provides an overview of the literature and studies from both local and international sources. The studies' sources included books, articles, theses, journals, and websites. The thoughts and facts from the review provided the researcher with new insights that assisted her comprehension and completion of the study.

Cognizance of the Online Registration and Updates System (ORUS) of the BIR

Cognizance is a critical determinant of the success of e-government initiatives, as it directly influences citizens' willingness to adopt and utilize digital platforms. It refers to the extent to which individuals are informed about a system's features, benefits, and usability, and it shapes their expectations and perceptions of service quality. In the context of tax administration, cognizance ensures that taxpayers understand the purpose and advantages of innovations such as the Bureau of Internal Revenue's Online Registration and Update System (ORUS). Without adequate cognizance, even well-designed systems risk underutilization and resistance (Indama, 2021). Cognizance is necessary in every domain of life as it helps us to make decisions, go for something, and refrain from something. It has a vital role in the creation of information and knowledge regarding a particular product and service. (Palanog, 2024).

Recent studies highlight that cognizance reduces uncertainty and fosters trust in digital government services. Twizeyimana et al. (2021) emphasized that cognizance enables users to anticipate changes, prepare for transitions, and minimize disruptions in operations. In the Philippine setting, Jou et al. (2024) found that cognizance of the eGov PH mobile application significantly influenced accessibility and adoption, underscoring the importance of communication strategies in promoting digital government platforms. Similarly, Valle et al. (2024) demonstrated that cognizance of e-government technologies enhances citizen engagement and strengthens trust between communities and decision-makers.

Cognizance also plays a vital role in shaping satisfaction and long-term compliance. Rita et al. (2021) argued that cognizance helps users form realistic expectations, which, when met, lead to higher satisfaction and

continued use of digital services. Mensah (2021) further noted that building familiarity and trust in new systems requires deliberate cognizance campaigns and user education, particularly when introducing innovations like ORUS. By ensuring that taxpayers are well-informed about its features—such as reduced processing times, improved accessibility, and minimized bureaucratic interaction—the BIR can foster confidence and encourage adoption.

In synthesis, cognizance is not merely an informational construct but a strategic factor in the success of e-government reforms. Taxpayers who are cognizant of ORUS are more likely to perceive it as useful, reliable, and efficient, leading to higher levels of trust and compliance. Thus, examining taxpayer cognizance is essential for evaluating ORUS's effectiveness and guiding future improvements in digital tax administration.

Satisfaction on the Online Registration and Updates System (ORUS) of the BIR

Taxpayer satisfaction is essential for fostering trust in government, promoting compliance, enhancing efficiency, and improving the overall quality of life for citizens (Palanog, 2024). E-governance leverages digital technologies to streamline governmental operations, and has become a cornerstone of modern public administration. Its primary objectives are to enhance the delivery of public services, foster transparency, and improve citizen engagement. By integrating information and communication technologies (ICT), governments aim to transform organizational operations, making them more efficient, responsive, and competitive in the digital era (Sarker & Ahmed, 2022). This transformation is not merely technical but strategic, as it redefines the relationship between citizens and the state by positioning citizens as active participants in governance.

The success of e-government initiatives, however, depends heavily on user acceptance and satisfaction. Abadi et al. (2022) emphasized that technological adoption in the public sector is sustainable only when citizens perceive systems as useful, reliable, and aligned with their needs. In taxation, this is particularly critical, as compliance is influenced not only by legal obligations but also by the perceived fairness, accessibility, and efficiency of tax systems. Rokhman et al. (2022) highlighted that integrating e-government solutions into tax administration enhances taxpayer compliance and satisfaction by reducing bureaucratic barriers and simplifying processes.

In the Philippines, the Bureau of Internal Revenue (BIR) has embraced this digital transformation through the Online Registration and Update System (ORUS). Developed to provide taxpayers with a high-quality, practical service, ORUS expedites registration, updates, and confirmation of tax return filings and payments (Roda et al., 2023). By minimizing physical interaction with revenue officers and offering a web-based platform accessible anytime, ORUS addresses long-standing challenges in tax administration such as inefficiency, delays, and limited accessibility. Saptono et al. (2023) noted that such systems improve responsiveness and efficiency, thereby enhancing overall taxpayer satisfaction and compliance.

ORUS aligns with broader e-government objectives by modernizing tax administration through digital platforms such as e-registration, e-SPT, e-faktur, e-billing, and e-filing. These systems are designed to improve public sector service activities, foster greater effectiveness, and ensure transparency in government transactions (Setyoko et al., 2023). Collectively, they represent a paradigm shift in governance, where digitalization is not only a tool for efficiency but also a mechanism for building trust, encouraging voluntary compliance, and strengthening institutional legitimacy.

Cognizance of the Online Registration and Updates System (ORUS) and Age

Cognizance, is a crucial factor in the adoption and effective use of e-government systems such as the Bureau of Internal Revenue's Online Registration and Update System (ORUS). Cognizance ensures that taxpayers understand the system's purpose, features, and benefits, thereby reducing resistance and fostering trust in government services. Indama (2021) emphasized that cognizance campaigns are essential for increasing acceptance of e-government initiatives, particularly among populations with limited exposure to information and communication technologies (ICT).

Age, as a demographic variable, has been widely studied in relation to cognizance and technology adoption. Diehl et al. (2021) noted that older adults often experience challenges in adapting to digital systems compared to younger individuals raised in the digital era. This generational divide reflects differences in exposure to technology, with younger taxpayers generally more adept at navigating digital platforms. Supporting this, Pini-Marbib et al. (2022) found that younger employees reported higher cognizance of Pag-IBIG Fund's e-government services compared to older ones, highlighting the influence of age on familiarity with ICT-based systems.

In the Philippine context, Palanog and Decendario (2025) conducted a study on the cognizance and Satisfaction of Registered Bookkeepers on ORUS. Their findings revealed that bookkeepers demonstrated moderate cognizance of ORUS, particularly regarding its features and functions, but expressed high satisfaction with its usability and efficiency. Importantly, their study confirmed that age did not significantly affect satisfaction, reinforcing the argument that system performance and accessibility are more influential than demographic variables. This suggests that while younger users may adapt more quickly, older taxpayers can achieve similar levels of satisfaction once cognizance is established.

Similarly, Roda, Villagonzalo, and Besario (2023) examined cognizance and satisfaction of SME taxpayers using the BIR's e-Filing and Payment System (eFPS). Respondents reported being "much aware" of the system and "much satisfied" with its performance, though service issues remained. Significant correlations were found between years in business and cognizance, but not between age and satisfaction, further supporting the notion that satisfaction is shaped more by system quality than by demographic factors.

Age influences cognizance and initial adoption of e-government systems, with younger users generally more familiar with digital platforms. Findings from Palanog & Decendario (2025) and Roda et al. (2023) confirm that bookkeepers and SME taxpayers, regardless of age, are generally satisfied with ORUS and related systems, though cognizance levels vary. This underscores the importance of inclusive cognizance-building strategies to ensure equitable adoption across generations, while maintaining system quality to sustain taxpayer satisfaction and compliance.

Cognizance of the Online Registration and Updates System (ORUS) and Sex

Cognizance of e-government systems such as the Bureau of Internal Revenue's Online Registration and Update System (ORUS) is shaped by multiple demographic factors, including sex and gender roles. Historically, gender differences in digital literacy and access have influenced how individuals engage with technology. In many developing nations, men have traditionally had greater exposure to ICT, while women have faced barriers related to cultural expectations, socioeconomic status, and limited opportunities for digital training (UN Women, 2021). These disparities can affect cognizance of e-government platforms, as men may be more likely to encounter and adopt such systems through their broader use of technology.

Recent studies highlight that sex can influence perceptions of usefulness and ease of use in technology adoption. Schmidhuber et al. (2021) found that men are often more driven by instrumental reasons and evaluate perceived usefulness to a greater extent than women when deciding whether to adopt new technologies. This suggests that male users may be more inclined to recognize ORUS's efficiency in streamlining tax processes. Conversely, women's adoption may be influenced more by accessibility and user-friendliness, underscoring the need for inclusive system design and communication strategies.

Park et al. (2021) reinforced this perspective, noting that perceived usefulness—defined as the belief that a system enhances performance—strongly influences behavioral intention to use technology. Since perceptions of usefulness may differ across sexes, cognizance campaigns must emphasize both efficiency and accessibility to ensure equitable adoption of ORUS.

Valle et al. (2024) reported that both male and female users expressed high satisfaction with local e-government platforms, suggesting that inclusive design and communication strategies can mitigate gender disparities. Similarly, Palanog and Decendario (2025), in their study on cognizance and Satisfaction of Registered

Bookkeepers on ORUS, found that bookkeepers demonstrated moderate regardless of sex. This highlights the importance of inclusive cognizance-building strategies that address gender dynamics, ensuring equitable adoption and sustained taxpayer compliance.

Cognizance of the Online Registration and Updates System (ORUS) and Number of Years as Registered Taxpayer

Years of being a registered taxpayer influence familiarity with regulatory processes, exposure to technological innovations, and readiness to adopt new systems. Experienced professionals and business owners often develop cognizance through repeated interactions with government agencies, while newer practitioners may rely more heavily on training and peer support to build cognizance of digital platforms.

Ferreira et al. (2021) emphasized that professional digital skills are critical in adapting to emerging technologies. Longer years of practice often correlate with greater exposure to ICT-based systems, though this does not always guarantee higher cognizance. Mohd Faizal et al. (2022) found that accounting professionals were keen to adopt digital technologies when these tools improved effectiveness and flexibility, but their willingness was strengthened by workplace support and organizational culture rather than tenure alone. This suggests that cognizance is shaped by both experience and the professional environment.

In taxation, years in business can influence cognizance of e-government platforms. Roda, Villagonzalo, and Besario (2023) examined SME taxpayers' cognizance and satisfaction with the BIR's e-Filing and Payment System (eFPS). Their study revealed that cognizance was significantly correlated with years in business, as longer-established enterprises had more frequent interactions with tax systems and were thus more familiar with digital platforms. However, satisfaction was not significantly tied to years in business, reinforcing the idea that system quality and usability are more decisive factors.

In the Philippine context, Palanog and Decendario (2025) studied the Cognizance and Satisfaction of Registered Bookkeepers on ORUS, their findings showed moderate cognizance of ORUS features but high satisfaction with its usability and efficiency. Importantly, their study highlighted that cognizance varied depending on professional exposure, with bookkeepers who had longer practice in the field demonstrating greater familiarity with ORUS. The cognizance may vary with years of practice but shows importance of continuous cognizance-building strategies alongside system improvements to ensure equitable adoption across both new and experienced professionals

Cognizance of the Online Registration and Updates System (ORUS) and Computer Proficiency

OECD (2022) emphasized that online tax registration systems improve transparency and compliance, but adoption depends on taxpayers' cognizance of system features. The World Bank (2023) similarly noted that e-governance platforms succeed when citizens are both informed and digitally capable, as computer proficiency directly affects usability. Rita et al. (2021) found that satisfaction with digital systems is strongly influenced by cognizance and ease of use, reinforcing the importance of digital literacy in shaping user experiences.

Agustin et al. (2023) highlighted that digital transformation in Philippine tax administration fosters efficiency and minimizes corruption, but its success hinges on taxpayers' cognizance of system benefits. Respicio & Co. (2022) reported that ORUS improved data accuracy and reduced processing time, yet gaps in taxpayer cognizance and digital readiness remained. Castillo and Abante (2023) observed that computer proficiency moderated satisfaction levels, as digitally literate taxpayers adapted more quickly to ORUS features.

Cometa et al. (2026) examined computer literacy in academic contexts, concluding that proficiency enhances efficiency, problem-solving, and independent learning. Applied to tax administration, this suggests that taxpayers with higher computer proficiency are more likely to navigate ORUS effectively, leading to greater satisfaction. Miranda (2025) further argued that digital literacy builds confidence in using online systems, making it a critical factor in adoption.

Palanog and Decendario (2025) investigated cognizance and satisfaction among registered bookkeepers using ORUS in Negros Occidental. Their findings revealed that age, sex, and years in practice influenced cognizance, while computer proficiency strongly predicted satisfaction. They concluded that taxpayer training and digital literacy programs are essential for improving ORUS adoption and sustaining compliance.

Satisfaction of the Online Registration and Updates System (ORUS) and Age

Satisfaction with e-government systems such as the Bureau of Internal Revenue's Online Registration and Update System (ORUS) is a critical measure of system success. It reflects whether user expectations of efficiency, accessibility, and reliability are met. High satisfaction ensures continued use, fosters trust in government institutions, and promotes voluntary compliance among taxpayers.

Age has often been examined as a demographic factor influencing satisfaction with digital platforms. Diehl et al. (2021) observed that older adults may face challenges in adapting to digital systems due to lower digital literacy, while younger individuals raised in the digital era tend to navigate such platforms more easily. However, satisfaction is not solely determined by age. Lardizabal et al. (2023) found no significant relationship between satisfaction and demographics such as age, suggesting that system usability and accessibility are more decisive factors. This indicates that once cognizance and access are established, satisfaction levels remain consistent across age groups.

In the Philippine context, Palanog and Decendario (2025) revealed that bookkeepers expressed high satisfaction with ORUS's usability and efficiency, regardless of age. While cognizance varied across demographics, satisfaction was consistently strong due to ORUS's ability to simplify processes, reduce transaction times, and minimize bureaucratic interaction. This supports the argument that satisfaction is more closely tied to system performance than to age differences.

Complementing this, Roda, Villagonzalo, and Besario (2023) studied SME taxpayers' experiences with the BIR's e-Filing and Payment System (eFPS). Respondents reported being "much satisfied" with the system, though service issues persisted. Their study found that satisfaction was not significantly correlated with age or years in business, reinforcing the idea that system quality and reliability are the primary drivers of satisfaction.

Beyond ORUS, satisfaction with e-government systems has been linked to citizen trust and engagement. Valle et al. (2024) emphasized that satisfaction enhances confidence in government reforms and strengthens the sustainability of digital transformation.

Schmidhuber et al. (2021) added that while age differences may influence initial adoption, satisfaction is ultimately shaped by perceived usefulness and ease of use. These findings align with ORUS outcomes, where satisfaction across age groups contributes to taxpayer compliance and confidence in the BIR's modernization efforts.

Satisfaction of the Online Registration and Updates System (ORUS) and Sex

Satisfaction with e-government systems is a vital indicator of system success. It reflects whether user expectations of efficiency, accessibility, and reliability are met, and it ensures continued use, fosters trust in government institutions, and promotes voluntary compliance among taxpayers. While satisfaction is often examined across demographic variables, gender roles have historically influenced how individuals interact with technology and, by extension, e-government platforms. Gender differences in digital literacy and technology adoption have been widely documented. Schmidhuber et al. (2021) noted that men are often more driven by instrumental reasons and evaluate perceived usefulness more strongly than women when adopting new technologies. This suggests that male users may be more inclined to recognize the efficiency of systems like ORUS. Conversely, women's satisfaction may be influenced more by accessibility, ease of use, and supportive environments.

Park et al. (2021) reinforced this perspective, emphasizing that perceived usefulness—defined as the belief that a system enhances performance—strongly influences behavioral intention to use technology, and this perception can vary across sexes.

In the Philippine context, Palanog and Decendario (2025) studied the Awareness and Satisfaction of Registered Bookkeepers on ORUS. Their findings revealed high satisfaction with ORUS's usability and efficiency, regardless of sex. While cognizance levels varied, satisfaction was consistently strong due to ORUS's ability to simplify processes, reduce transaction times, and minimize bureaucratic interaction. This suggests that sex does not significantly affect satisfaction once users engage with the system, as performance and reliability are the primary drivers of positive experiences.

Similarly, Roda et al. (2023) examined SME taxpayers' experiences with the BIR's e-Filing and Payment System (eFPS). Respondents reported being "much satisfied" with the system, though service issues persisted. Their study found that satisfaction was not significantly correlated with sex or years in business, reinforcing the idea that system quality and usability outweigh demographic differences in shaping satisfaction.

Valle et al. (2024) emphasized that satisfaction with e-government services enhances citizen trust and engagement, strengthening the sustainability of reforms. This finding applies to ORUS, where satisfaction across sexes contributes to taxpayer compliance and confidence in the BIR's modernization efforts. Inclusive system design and communication strategies are therefore essential to ensure equitable satisfaction across genders. Maintaining high system quality and inclusive design to ensure equitable satisfaction across genders, may thereby sustain taxpayer compliance and trust in digital governance.

Satisfaction of the Online Registration and Updates System (ORUS) and Number of Years as Registered Taxpayer

Satisfaction indicates whether systems deliver on expectations of efficiency, accessibility, and transparency, and it plays a central role in sustaining compliance and strengthening trust in government institutions. In examining satisfaction, years of professional practice or business tenure emerge as an important contextual factor. Longer experience often translates into greater exposure to regulatory processes and digital systems, which may shape familiarity and expectations. However, the literature consistently shows that satisfaction is not determined by tenure alone; rather, it is more closely linked to the system's performance, usability, and the institutional support provided to users.

Several local studies highlight the importance of system usability and reliability in shaping taxpayer satisfaction. Palanog and Decendario (2025) reported that registered bookkeepers expressed high satisfaction with ORUS's efficiency and user-friendliness, regardless of demographic differences. Their findings suggest that once cognizance is established, satisfaction is driven primarily by ORUS's ability to simplify processes and reduce bureaucratic burdens.

Similarly, Roda, Villagonzalo, and Besario (2023) examined SME taxpayers' experiences with the BIR's e-Filing and Payment System (eFPS). Respondents were "much satisfied" with the system, though service issues persisted. Importantly, satisfaction was not significantly correlated with age or years in business, reinforcing the idea that system quality and reliability are the decisive factors.

Katigbak (2022), in her study on the eONETT System in Batangas Province, identified usability, accessibility, and support services as the main determinants of satisfaction. She emphasized that satisfaction was enhanced when taxpayers received adequate guidance and training, leading to her recommendation of a BIR Taxpayer Learning Academy to institutionalize continuous education and support. This insight is particularly relevant to ORUS, as it underscores the need for structured learning initiatives to complement system improvements.

A study in Vietnam (2021) on Factors Affecting the Satisfaction of Businesses Using Online Tax Payment Services at the Tax Department of Ho Chi Minh City revealed that satisfaction was primarily influenced by system efficiency, transparency, and ease of use. Businesses with longer operational histories demonstrated

greater cognizance of online tax systems, but satisfaction was not significantly tied to tenure. Instead, satisfaction depended on the system's ability to reduce administrative burdens and improve compliance convenience.

Beyond taxation, satisfaction with e-government services has been linked to broader institutional outcomes. Valle et al. (2024) found that satisfaction with digital services in Caloocan City enhanced citizen trust and engagement, strengthening the sustainability of reforms. This finding applies to ORUS, where satisfaction across diverse taxpayer groups contributes to confidence in the BIR's modernization efforts.

Meanwhile, Ferreira et al. (2021) highlighted the role of professional digital skills in adapting to emerging technologies. Their study suggests that satisfaction with systems like ORUS is enhanced when users are equipped with the competencies to navigate digital platforms effectively.

Complementing this, Mohd Faizal et al. (2022) found that accounting professionals were optimistic about adopting digital technologies when these improved efficiency and flexibility. Satisfaction was reinforced by organizational support and system usability rather than tenure alone, underscoring the importance of workplace culture in shaping positive experiences.

Satisfaction of the Online Registration and Updates System (ORUS) and Computer Proficiency

The increasing digitalization of tax administration has placed significant emphasis on the role of computer proficiency in shaping taxpayers' satisfaction with online systems such as the Bureau of Internal Revenue's Online Registration and Update System (ORUS). As e-government platforms become central to service delivery, user competence in navigating digital tools directly affects their confidence, efficiency, and overall satisfaction (Rita, Oliveira, & Farinha, 2021). Recent studies in the Philippine context confirm that taxpayers with higher levels of computer literacy demonstrate greater ease and satisfaction in using ORUS, while beginners often encounter challenges that reduce their positive experience (Castillo & Abante, 2023; Cometa, Dela Cruz, & Ramos, 2026). International reports also highlight that digital literacy is a critical determinant of trust and satisfaction in tax administration systems, reinforcing the importance of strengthening user competence to ensure equitable access (OECD, 2022; World Bank, 2023). At the same time, scholars argue that inclusive system design and user-friendly interfaces can mitigate the disadvantages faced by less proficient users, allowing them to achieve satisfactory outcomes despite limited skills (Respicio & Co., 2022; Miranda, 2025). These perspectives collectively underscore that while computer proficiency strongly influences satisfaction with ORUS, continuous investment in digital literacy programs and system improvements is essential to sustain equitable taxpayer experiences across all proficiency levels.

Cognizance and Customer Satisfaction On The Online Registration and Updates System (ORUS)

The Bureau of Internal Revenue's Online Registration and Updates System (ORUS) represent a significant step in the Philippines' digital transformation of tax administration. To evaluate its effectiveness, two critical dimensions must be considered: cognizance (awareness) and customer satisfaction. Cognizance reflects the degree to which taxpayers recognize, understand, and engage with the system, while satisfaction measures whether ORUS meets expectations of efficiency, accessibility, and transparency. Together, these factors influence compliance behavior, trust in institutions, and the sustainability of reforms.

The system quality is the most decisive factor in shaping satisfaction. Saptono et al. (2023) demonstrated that the reliability, usability, and transparency of e-tax systems directly influence taxpayer satisfaction, which then mediates compliance intention. This finding is echoed in Philippine studies: Palanog and Decendario (2025) reported that bookkeepers expressed high satisfaction with ORUS's efficiency and user-friendliness, regardless of demographic differences.

Similarly, Roda et al. (2023) found that SME taxpayers were "much satisfied" with the e-Filing and Payment System (eFPS), though technical service issues persisted. These studies converge on the conclusion that satisfaction is primarily driven by system performance—accuracy, speed, and ease of use—rather than demographic variables such as age or years in practice.

Cognizance of ORUS and related systems is shaped by professional tenure, digital literacy, and exposure to compliance processes. Palanog and Decendario (2025) noted that cognizance varied depending on years of practice, while Roda et al. (2023) observed that cognizance of eFPS was significantly correlated with years in business. However, both studies emphasized that satisfaction was not tied to tenure, reinforcing the idea that cognizance grows with exposure, but satisfaction depends on system reliability and usability. This distinction is crucial: cognizance ensures taxpayers know the system exists, but satisfaction determines whether they continue to use it and comply voluntarily.

Katigbak (2022), in her study on the eONETT system in Batangas Province, highlighted that satisfaction was enhanced when taxpayers received adequate guidance and training. She recommended the establishment of a BIR Taxpayer Learning Academy to institutionalize continuous education and support. This insight is highly relevant to ORUS, where structured training initiatives can complement system improvements and ensure equitable satisfaction across diverse taxpayer groups. Without institutional support, even high-quality systems risk underutilization due to limited taxpayer knowledge.

Professional digital skills and workplace support also influence satisfaction. Ferreira et al. (2021) emphasized that digital competence is essential for adapting to emerging technologies, while Mohd Faizal et al. (2022) found that accounting professionals were optimistic about adopting digital tools when these improved efficiency and flexibility. Satisfaction was reinforced by organizational support and system usability rather than tenure alone. These findings suggest that ORUS satisfaction is strengthened when taxpayers are equipped with the necessary skills and supported by institutions. In practice, this means that digital literacy campaigns and organizational readiness are as important as system design.

Beyond taxation, satisfaction with e-government services contributes to broader institutional legitimacy. Valle et al. (2024) found that satisfaction with digital services in Caloocan City enhanced citizen trust and engagement, strengthening the sustainability of reforms. Applied to ORUS, this means that satisfaction across diverse taxpayer groups not only improves compliance but also builds confidence in the BIR's modernization efforts. Satisfaction thus becomes both a technical outcome and a governance tool, reinforcing public trust in state institutions.

RESEARCH METHODOLOGY

This chapter provides a reason for the research design that will be used to carry out the investigation. It also outlines the features of the study's population, the data gathering instrument, the validity and reliability of the research instrument, the data collection procedure, and the relevant data analysis procedures.

Research Design

This study employed a quantitative descriptive–correlational research design to characterize the demographic profile of registered taxpayers and to examine the relationship between their cognizance and satisfaction with the Online Registration and Update System (ORUS) of the Bureau of Internal Revenue.

The descriptive component documented levels of cognizance and satisfaction, while the correlational aspect determined whether significant associations existed between these variables and selected demographic factors. As McCombes (2022) noted, descriptive research systematically and accurately portrays a population, circumstance, or phenomenon, thereby providing a reliable basis for further analysis.

Subject and Respondents of the Study

The subjects and respondents of this study were registered taxpayers under Revenue District Office of Negros Island Region.

Population and Sample Size

The population of this study consists of registered taxpayers under the Bureau of Internal Revenue, specifically within Revenue District Office of Negros Island Region. From this population, a total of first 100 taxpayers who transacted and processed documents were selected as respondents, serving as the sample size for the research.

Sampling Technique

Quota sampling was employed to ensure representation of respondents across key demographic categories. The researcher identified specific quotas based on age, sex, number of years as registered taxpayer, and computer proficiency. Respondents were selected until the required number for each category was reached, thereby ensuring balanced representation of the population.

This approach minimized sampling bias and provided a comprehensive assessment of taxpayers' cognizance and satisfaction with the Online Registration and Update System (ORUS). By applying quota sampling, the study ensured that variations in demographic characteristics were adequately reflected in the data, allowing meaningful analysis of their relationship with cognizance and satisfaction.

Data Gathering Instrument

This study utilized a self-developed questionnaire designed by the researcher, patterned after validated instruments in recent taxation and e-governance research. The questionnaire was specifically constructed to capture the demographic profile of respondents and to assess their cognizance of, and satisfaction with, the Online Registration and Update System (ORUS) of the Bureau of Internal Revenue. Its design was consistent with frameworks outlined in digital service delivery models and recent studies on taxpayer experience and system usability, ensuring that the instrument effectively measured cognizance, perceptions, and satisfaction levels among taxpayers.

Part I gathered the respondents' demographic profile, including age, sex, number of years as registered taxpayer, and computer proficiency. Part II measured the level of cognizance of the Online Registration and Update System (ORUS) using a five-point Likert scale ranging from 1 – Not at all aware to 5 – Extremely aware. Indicators assessed cognizance of ORUS features, accessibility, guidelines, and alignment with BIR's digital transformation goals.

Lastly, Part III assessed the level of satisfaction with ORUS, also using a five-point Likert scale ranging from 1 – Very dissatisfied to 5 – Highly satisfied. Items evaluated ease of access, reliability, speed, accuracy of transactions, clarity of instructions, user-friendliness, customer support, and overall experience.

Validity and Reliability of the Research Instrument

The research instrument used in this study was a self-developed questionnaire, patterned after validated instruments in recent taxation and e-governance research. To ensure its appropriateness, the researcher conducted both validity and reliability testing. The questionnaire was subjected to content validation by five (5) experts specializing in business administration. Each validator assessed the relevance and clarity of the items, and the results of pilot testing yielded an average rating of 1.0, interpreted as 'essential' (see Appendix E). This confirmed that the items were suitable for measuring the intended constructs of taxpayer cognizance and satisfaction with the ORUS platform."

For reliability testing, the instrument was administered a printed questionnaires to 30 respondents from RDO 78, South Negros Occidental. Responses were analyzed through Cronbach's Alpha to measure internal consistency. The results indicated that the questionnaire items were reliable since Cronbach's Alpha is 0.834 and 0.848 meaning repeated administration would yield consistent findings (see Appendix F). Reliability refers to the repeatability of research findings, based on the consistency of measurements. In quantitative research, internal reliability is judged by the stability of responses across items, while external reliability refers to the replicability of findings in similar contexts (Saunders, Lewis, & Thornhill, 2025). To enhance validity, the study also

employed data triangulation, drawing insights from multiple taxpayer groups to ensure accuracy and comprehensiveness (Robinson, 2021; Palinkas et al., 2022).

Validity measures determine whether a study is appropriate for its purpose and whether logical conclusions can be drawn from its results. Reliability, on the other hand, is a statistical indicator of how repeatable the findings are, whether further testing yields the same outcomes (Campbell, Smith, & Thomas, 2023). Together, these processes ensured that the questionnaire was both valid and reliable, making it suitable for analyzing taxpayers' demographic profiles, cognizance, and satisfaction with the ORUS of the Bureau of Internal Revenue."

Data Gathering Procedures

In gathering the data, the researcher secured a formal letter addressed to the Revenue District Officer of Revenue District Office No. 77, Central Negros Occidental to obtain the actual number of taxpayers (Appendix B), for approval to conduct the survey.

Upon approval, the researcher administered the questionnaire through Google Forms, ensuring accessibility and ease of distribution among taxpayers. Respondents were invited to participate via secure links, and completed responses were automatically recorded upon submission. The administration of the questionnaire was conducted with informed consent, guaranteeing voluntary participation, anonymity, and confidentiality. Responses were then consolidated from the online platform and analyzed to determine the relationship between taxpayers' cognizance, satisfaction, and selected demographic variables

Data Analyses

Following data collection, the information was totaled, tabulated, and statistically analyzed as needed. The following statistical procedures were used to treat the data because the study was descriptive in nature:

To answer statement of the problem number 1, what determined the profile of taxpayers in terms of age, sex, number of years as registered taxpayer and computer proficiency, frequency, and percentage distribution was utilized with the formula:

F

$$\% = \frac{F}{N} \times 100$$

N

Where:

F = number of respondents

N = total number of respondents

$\%$ = percentage

To answer statement of the problem number 2, which determined the level of cognizance on Online Registration and Update System (ORUS) among registered taxpayers when taken as a whole and in terms of age, sex, number of years as registered taxpayer and computer proficiency, the mean and standard Deviation were utilized with the formula:

$$\bar{x} = \frac{\sum x}{n}$$

Where:

$$\sigma = \sqrt{\frac{\sum (x - \bar{x})^2}{n-1}}$$

Where:

$\bar{x}$ = mean

 σ = standard Deviation

 n = number of data items in the

 $\bar{x}$ = mean

Sample

 $\hat{x}$ = scores/value

 $\sum fx$ = summation of all data values

 n = no. of data items in the

sample

The mean scores in problem no. 2 were interpreted as follows:

Level of Cognizance:

Scale	Description	Mean Score Range	Interpretation	Verbal Description
5	Extremely Aware	4.21 - 5.00	Very High	Respondents demonstrated full understanding of ORUS, its purpose, features, and guidelines, and confidently used and explained the system.
4	Very Aware	3.41 – 4.20	High	Respondents showed good knowledge of ORUS functions and benefits, and used most features with minimal assistance.
3	Moderately Aware	2.61 – 3.40	Moderate	Respondents had a fair understanding of ORUS but needed guidance for detailed processes.
2	Slightly Aware	1.81 – 2.60	Low	Respondents exhibited limited knowledge of ORUS, aware of its existence but lacking confidence in use.
1	Not at All Aware	1.00 – 1.80	Very Low	Respondents showed little to no awareness of ORUS, were unfamiliar with its functions, and had not used the system.

To answer statement of the problem 3, which determined the level of satisfaction on Online Registration and Update System (ORUS) among registered taxpayers when taken as a whole and in terms of age, sex, number of years as registered taxpayer and computer proficiency, the mean was also utilized.

The mean scores in problem number 3 were interpreted as follows:

Level of Satisfaction:

Scale	Description	Mean Score Range	Interpretation	Verbal Description
5	Highly Satisfied	4.21 - 5.00	Very High	Respondents were highly satisfied, reporting ORUS as easy to access, reliable, fast, accurate, and convenient.
4	Satisfied	3.41 – 4.20	High	Respondents were satisfied with ORUS, noting good usability and clear instructions, with only minor issues.
3	Neutral	2.61 – 3.40	Moderate	Respondents expressed average satisfaction, with some features meeting expectations while others needed improvement.
2	Dissatisfied	1.81 – 2.60	Low	Respondents were dissatisfied, citing problems with access, reliability, or clarity of guidelines.
1	Very Dissatisfied	1.00 – 1.80	Very Low	Respondents were very dissatisfied, reporting frequent errors, poor usability, and negative overall experience.

To answer statement of the problem 4, which determined the significant difference in the level of cognizance on Online Registration and Update System (ORUS) among registered taxpayers when grouped according to their profile, Kruskal Wallis H-Test and Mann-Whitney (U) Test were used with the formula:

Formula for Kruskal Wallis H-Test:

$$H = \frac{12}{n(n+1)} \sum \frac{R_i^2}{n_i} - 3(n+1)$$

Where:

n = Total number of participants

R_i^2 = Total rank for each group

n_i = No. of participants in each group

Formula for Mann-Whitney (U) Test:

$$U_1 = n_1 n_2 + \frac{n_1(n_1 + 1)}{2} - R_1$$

$$U_2 = n_1 n_2 + \frac{n_2(n_2 + 1)}{2} - R_2$$

Where:

n_1 = number of participants for group 1

n_2 = number of participants for group 2

R_1 = Sum of the ranks for group 1

R_2 = Sum of the ranks for group 2

To answer statement of the problem 5, which determined the significant difference in the level of satisfaction on Online Registration and Update System (ORUS) among registered taxpayers when grouped according to their profile, Kruskal Wallis H-Test and Mann-Whitney (U) Test were also used.

To answer statement of the problem 6, which determined the significant relationship between the level of cognizance and the level of satisfaction on Online Registration and Update System (ORUS) among registered taxpayers, Spearman's Rank Correlation Coefficient was used with the formula:

$$\rho = 1 - \frac{6 \sum d_i^2}{n(n^2 - 1)}$$

Where:

ρ = Spearman's rank correlation coefficient

d_i = Difference between the two ranks of each observation

n = Number of observation

Presentation, Analysis, And Interpretation Of Data

This chapter presented, analyzed, and interpreted the data gathered to answer the research problems. The information was organized, processed with statistical tools, and presented in tables to highlight key findings.

Demographic Profile of the Respondents

Table 1 presents the demographic profile of the taxpayers from Revenue District Office of Negros Island Region, who serve as respondents in the study. The profile includes age, sex, number of years as registered taxpayer, and computer proficiency.

Table 1. Frequency and Percentage Distribution of the Respondents According to Profile.

Profile	Category	f	%
Age			
	23-30 years old	33	33.00
	31-38 years old	17	17.00
	39-46 years old	15	15.00
	47-54 years old	19	19.00
	55-62 years old	12	12.00
	63-70 years old	4	4.00
	Total	100	100
Sex			
	Male	60	60
	Female	40	40
	Total	100	100
Number of Years as Registered taxpayer			
	1- 5 years	36	36.00
	6-10 years	16	16.00
	11-15 years	23	23.00
	16-20 years	25	25.00
	Total	100	100.00
<i>Continuation of Table 1</i>			
Profile	Category	f	%
Computer Proficiency			
	Beginner	12	12.00
	Intermediate	48	48.00
	Category	f	%
	Advanced	30	30.00
	Expert	10	10.00
	Total	100	100.00

Table 1 shows that 33 respondents (33.00%) are 23–30 years old, 17 (17.00%) are 31–38, 15 (15.00%) are 39–46, 19 (19.00%) are 47–54, 12 (12.00%) are 55–62, and 4 (4.00%) are 63–70. This indicates that younger taxpayers comprise the largest group, implying that ORUS is most frequently accessed by those in early

adulthood, while older taxpayers represent a smaller proportion and may require additional support in system use.

These results conform with the study of Diehl et al. (2021), which found that older adults often experience challenges in adapting to digital systems compared to younger individuals raised in the digital era.

However, the findings also contradict the conclusions of Palanog & Decendario (2025) and Roda et al. (2023), who confirmed that taxpayers, regardless of age, are generally satisfied with ORUS and related systems, though cognizance levels vary.

In terms of sex, table 1 shows that 60 respondents (60.00%) are male while 40 (40.00%) are female. This means that male taxpayers form the majority, implying that men are more actively engaged in ORUS transactions in this district.

This finding conforms with the study of Schmidhuber et al. (2021), which revealed that men are often more driven by instrumental reasons and evaluate perceived usefulness to a greater extent than women when adopting new technologies. It also aligns with Park et al. (2021), who emphasized that perceived usefulness strongly influences behavioral intention to use technology, suggesting that male users may be more inclined to recognize ORUS's efficiency in streamlining tax processes.

However, the results contradict the findings of Valle et al. (2024), who reported that both male and female users expressed high satisfaction with local e-government platforms, and Palanog & Decendario (2025), who found that respondents demonstrated moderate cognizance and satisfaction with ORUS regardless of sex. These contradictions may be explained by contextual differences: while broader studies highlight gender parity in satisfaction when inclusive design and communication strategies are applied, localized findings in Negros Occidental suggest that men may still dominate ORUS usage due to greater exposure to ICT, business transactions, and confidence in digital systems.

Conversely, women's adoption may be influenced more by accessibility and user-friendliness, underscoring the need for inclusive cognizance campaigns and system design that address gender dynamics to ensure equitable adoption and sustained taxpayer compliance.

In terms of number of years as registered taxpayer, table 1 shows that 36 respondents (36.00%) have been registered for 1–5 years, 16 (16.00%) for 6–10 years, 23 (23.00%) for 11–15 years, and 25 (25.00%) for 16–20 years. This indicates that both new and long-term taxpayers are represented, implying that ORUS is used across varying levels of tax experience, with newer registrants needing orientation and long-term taxpayers requiring system efficiency.

The results conform with the study of Ferreira et al. (2021), which emphasized that professional digital skills are critical in adapting to emerging technologies, and with Mohd Faizal et al. (2022), who noted that while tenure provides exposure to ICT systems, cognizance is also shaped by workplace support and organizational culture. The findings also align with Roda, Villagonzalo, & Besario (2023), who revealed that cognizance of e-government platforms such as the eFPS was significantly correlated with years in business, as longer practice meant more frequent interactions with tax systems and greater familiarity with digital platforms.

On the other hand, the results contradict the cognizance dimension in Roda et al. (2023), since their study reported that cognizance was not significantly tied to years in business, whereas the present findings imply that long-term taxpayers may demand higher efficiency from ORUS. Similarly, the results partially contradict Palanog & Decendario (2025), who found that bookkeepers demonstrated moderate cognizance but consistently high satisfaction with ORUS regardless of tenure. While their study confirms that cognizance varies with years of being a registered taxpayer, it suggests that cognizance remains stable across experience levels, unlike the present findings which imply that cognizance may differ depending on taxpayer experience.

Overall, the study conforms with literature showing that years of registration influence cognizance and exposure to digital systems, but contradicts those that argue cognizance is independent of tenure. This highlights the

importance of continuous cognizance-building strategies for newer taxpayers and efficiency improvements for long-term registrants, ensuring equitable adoption and sustained satisfaction across all taxpayer groups.

Lastly, in terms of computer proficiency, table 1 shows that 12 respondents (12.00%) are beginners, 48 (48.00%) are intermediate, 30 (30.00%) are advanced, and 10 (10.00%) are experts. This indicates that most respondents possess moderate to high computer skills, implying that ORUS is generally accessible but that training and technical assistance remain necessary for beginners.

The findings conform with the observations of OECD (2022) and the World Bank (2023), which emphasized that adoption of online tax systems depends not only on transparency and compliance but also on taxpayers' digital capability. They also align with Rita et al. (2021), who found that satisfaction with digital systems is strongly influenced by cognizance and ease of use, and with Castillo & Abante (2023), who observed that computer proficiency moderates' satisfaction levels, as digitally literate taxpayers adapt more quickly to ORUS features.

The results further conform with Agustin et al. (2023), who highlighted that digital transformation in Philippine tax administration fosters efficiency and minimizes corruption, but requires taxpayer cognizance of system benefits. Likewise, Respicio & Co. (2022) reported that ORUS improved data accuracy and reduced processing time, yet gaps in taxpayer cognizance and digital readiness persisted—consistent with the present finding that beginners still need support. Additional support comes from Cometa et al. (2026), who concluded that computer literacy enhances efficiency, problem-solving, and independent learning, and Miranda (2025), who argued that digital literacy builds confidence in using online systems. Finally, the results strongly conform with Palanog & Decendario (2025), who found that computer proficiency was a significant predictor of satisfaction among registered bookkeepers using ORUS.

However, there are also studies that contradict these findings. Diaz-Guzmán et al. (2025) reported that perceived usefulness, ease of use, and trust were stronger predictors of e-government adoption than computer proficiency, suggesting that even users with limited digital skills can be satisfied if the system is intuitive and trustworthy. Similarly, a Springer study on e-government adoption found that technology readiness, trust, and attitude had greater influence on satisfaction and adoption than technical skills. In addition, Roda, Villagonzalo, & Besario (2023) concluded that cognizance with the BIR's eFPS was not significantly tied to years in business or proficiency, but rather to system quality and usability.

Overall, the present study conforms with most literature emphasizing that computer proficiency directly shapes cognizance, usability, and satisfaction with ORUS, but contradicts those that argue cognizance is more dependent on system design, trust, and perceived usefulness than on digital skills. This highlights the need for continuous digital literacy initiatives for beginners while also prioritizing improvements in system usability and trust-building to ensure equitable adoption across all proficiency levels.

Level of Cognizance on Online Registration and Update System (ORUS) among Registered Taxpayers

Table 2a presents the level of cognizance of taxpayers regarding the Online Registration and Update System (ORUS) of the Bureau of Internal Revenue at Revenue

District Office of Negros Island Region when taken as a whole.

Table 2a. Level of Cognizance on Online Registration and Update System (ORUS) among Registered Taxpayers.

Statements	Mean	SD	Interpretation
1. The Online Registration and update system (ORUS) was first introduced to streamline and digitize the BIR's processes.	4.35	0.86	Very High
2. I am aware that ORUS is part of BIR's digital services.	4.42	0.92	Very High
3. I know how to access ORUS online.	4.09	1.02	High

4. I understand the purpose of ORUS (registration and updating information).	4.29	0.96	Very High
5. I am familiar with the features offered by ORUS.	3.99	1.05	High
6. I know the benefits of using ORUS compared to manual processes.	4.24	0.87	Very High
7. I am aware of BIR's guidelines on using ORUS.	4.07	0.98	High
8. I have received adequate information about ORUS from official sources.	3.95	0.96	High
9. I can explain ORUS functions to other taxpayers.	3.86	1.02	High
10. I believe ORUS is aligned with BIR's digital transformation goals.	4.35	0.95	Very High
11. I recognize ORUS as part of BIR's modernization efforts.	4.27	0.92	Very High
12. I am aware of updates or improvements made to ORUS.	4.09	1.01	High
13. I know the requirements needed to use ORUS effectively.	4.16	0.99	High
14. I understand how ORUS integrates with other BIR systems.	4.06	0.98	High
15. I am aware of the security measures in place for ORUS.	4.16	0.96	High
OVERALL MEAN	4.16	0.81	High

Legend: (4.21-5.00)-Very High; (3.41-4.20)-High; (2.61-3.40)-Moderate; (1.81-2.60)-Low; (1.00-1.80)-Very Low

Table 2a shows that overall, cognizance of taxpayers regarding the Online Registration and Update System (ORUS) is rated high ($M = 4.16$, $SD = 0.81$). Respondents demonstrate strong cognizance of the system's purpose, benefits, and alignment with BIR's modernization goals.

The highest mean score is recorded for the statement "I am aware that ORUS is part of BIR's digital services" ($M = 4.42$, $SD = 0.92$), interpreted as very high. This indicates that taxpayers strongly recognize ORUS as a core component of BIR's digital transformation. The very high awareness of ORUS as part of BIR's digital services shows that communication campaigns and official information dissemination are effective in familiarizing taxpayers with the system's role in modernization.

The lowest mean score is observed for "I can explain ORUS functions to other taxpayers" ($M = 3.86$, $SD = 1.02$), interpreted as high. While taxpayers are generally knowledgeable, their ability to articulate ORUS functions to others is relatively weaker compared to their awareness of its existence and purpose. The lower ability to explain ORUS functions reflects a gap in deeper understanding and practical mastery. Taxpayers may know what ORUS is but do not fully grasp how it works in detail. This highlights the need for more hands-on training sessions or user-friendly guides, simplified communication materials to help taxpayers confidently share knowledge with peers and continuous updates and orientation programs to strengthen functional literacy, not just awareness.

Overall, cognizance remains high, but bridging the gap between awareness and functional competence ensures that taxpayers not only recognize ORUS but also become effective advocates and users of the system.

This finding conforms with studies such as Agustin et al. (2023), which emphasize that efficiency gains in tax administration depend on taxpayers' cognizance of system benefits.

It also conforms with the study of Respicio & Co. (2022), who note that ORUS improves data accuracy and reduces processing time while still requiring continuous cognizance-building strategies.

However, the results also contradict the broader findings of Palanog & Decendario (2025), who report that registered bookkeepers demonstrate only moderate cognizance of ORUS features, though they express high satisfaction with its usability and efficiency.

Similarly, Roda, Villagonzalo, & Besario (2023) find that cognizance of e-government platforms such as the eFPS varies significantly across enterprises, with some users showing limited familiarity despite frequent system

use. These studies suggest that cognizance is not uniformly high across all taxpayer groups, and satisfaction may be achieved even when cognizance is moderate.

Level of Cognizance on Online Registration and Update System (ORUS) among Registered Taxpayers in terms of profile

Table 2b presents the level of cognizance of taxpayers regarding the Online Registration and Update System (ORUS) of the Bureau of Internal Revenue at Revenue District Office of Negros Island Region. The results are grouped according to age, sex, number of years as registered taxpayer, and computer proficiency to highlight variations in cognizance across demographic profiles.

Table 2b. Level of Cognizance on Online Registration and Update System (ORUS) among Registered Taxpayers in terms of Profile.

Profile	Category	Mean	SD	Interpretation
Age				
	23-30 years old	4.03	0.87	High
	31-38 years old	4.48	0.58	Very High
	39-46 years old	4.02	0.82	High
	47-54 years old	4.24	0.95	Very High
	55-62 years old	4.08	0.70	High
	63-70 years old	4.28	0.52	Very High
	Total	4.16	0.81	High
Sex				
	Male	4.10	0.81	High
	Female	4.25	0.80	Very High
	Total	4.16	0.81	High
Profile	Category	Mean	SD	Interpretation
Number of Years as Registered taxpayer				
	1- 5 years	3.97	0.91	High
	6-10 years	4.43	0.59	Very High
	11-15 years	4.41	0.65	Very High
	16-20 years	4.03	0.83	High
	Total	4.16	0.81	High
Computer Proficiency				
	Beginner	3.24	0.82	High
	Intermediate	4.25	0.82	Very High
	Advanced	4.24	0.60	Very High
	Expert	4.60	0.53	Very High
	Total	4.16	0.81	High

Legend: (4.21-5.00)-Very High; (3.41-4.20)-High; (2.61-3.40)-Moderate; (1.81-2.60)-Low; (1.00-1.80)-Very Low

Table 2b shows that overall, cognizance of taxpayers regarding the Online Registration and Update System (ORUS) is rated high ($M = 4.16$, $SD = 0.81$). Respondents demonstrate strong cognizance of the system's features and functions, indicating that most taxpayers are familiar with its purpose and use. This suggests that the Bureau of Internal Revenue's digital initiatives effectively reach their intended audience, promoting informed participation in online registration and updates.

This finding conforms with studies such as Agustin et al. (2023), which emphasized that efficiency gains in tax

administration depend on taxpayers' cognizance of system benefits.

It also conforms with the study of Respicio & Co. (2022), who noted that ORUS improved data accuracy and reduced processing time while still requiring continuous cognizance-building strategies.

However, the results also contradict broader on the findings of Palanog & Decendario (2025) reported that registered bookkeepers demonstrated only moderate cognizance of ORUS features, though they expressed high satisfaction with its usability and efficiency.

Similarly, Roda, Villagonzalo, & Besario (2023) found that cognizance of e-government platforms such as the eFPS varied significantly across enterprises, with some users showing limited familiarity despite frequent system use. These studies suggest that cognizance is not uniformly high across all taxpayer groups, and satisfaction may be achieved even when cognizance is moderate.

Across age groups, taxpayers aged 31–38 years ($M = 4.48$, $SD = 0.58$), 47–54 years ($M = 4.24$, $SD = 0.95$), and 63–70 years ($M = 4.28$, $SD = 0.52$) exhibit Very High cognizance, while other groups show high cognizance. This indicates that middle-aged and older taxpayers possess deeper understanding of ORUS processes, implying that experience and maturity enhance familiarity and confidence in digital transactions.

These findings conform with studies such as Agustin et al. (2023), which highlighted that digital transformation in Philippine tax administration fosters efficiency but requires taxpayer cognizance of system benefits, and Respicio & Co. (2022), who reported that ORUS improved data accuracy and reduced processing time, though gaps in cognizance remained.

At the same time, the results partially contradict broader findings such as Roda et al. (2023), who found that cognizance with e-government platforms was not significantly tied to demographic variables like age, suggesting that system usability rather than maturity drives satisfaction.

In terms of sex, female respondents record a very high mean ($M = 4.25$, $SD = 0.80$), while male respondents show a high mean ($M = 4.10$, $SD = 0.81$). This means that women demonstrate slightly greater cognizance of ORUS, implying that female taxpayers are more engaged.

The result conforms with studies such as UN Women (2021), which highlighted that when women gain access to ICT training and inclusive system design, they often demonstrate strong engagement in digital platforms.

It also aligns with Valle et al. (2024), who reported that both male and female users expressed high satisfaction with e-government platforms when inclusivity was prioritized, suggesting that women's cognizance can be equally or even more pronounced when accessibility barriers are reduced.

However, the findings also contradict from the study of Palanog et al. (2025) who reported moderate cognizance among bookkeepers regardless of sex, suggesting that gender differences may not significantly influence cognizance in some contexts. in online registration and compliance activities.

When grouped by number of years as registered taxpayers, those with 6–10 years ($M = 4.43$, $SD = 0.59$) and 11–15 years ($M = 4.41$, $SD = 0.65$) show very high cognizance, while those with 1–5 years ($M = 3.97$, $SD = 0.91$) and 16–20 years ($M = 4.03$, $SD = 0.83$) are rated high. This suggests that taxpayers with moderate experience are most familiar with ORUS, implying that consistent exposure during mid-registration years strengthens understanding and system use.

Aligned with the findings of Ferreira et al. (2021), professional digital skills and repeated practice are critical in adapting to emerging technologies, which explains why mid-tenure taxpayers demonstrate stronger cognizance.

Similarly, Mohd Faizal et al. (2022) emphasized that cognizance is shaped by workplace support and organizational culture, reinforcing the idea that consistent exposure over several years builds familiarity.

The results also conform with Roda et al. (2023), who found that awareness of e-government platforms was significantly correlated with years in business, as longer practice meant more frequent interactions with tax systems.

The results diverge from Palanog & Decendario (2025), who found moderate awareness but consistently high satisfaction with ORUS regardless of tenure, suggesting that satisfaction may remain stable across experience levels

Across computer proficiency levels, respondents with intermediate ($M = 4.25$, $SD = 0.82$), advanced ($M = 4.24$, $SD = 0.60$), and expert ($M = 4.60$, $SD = 0.53$) skills exhibit very high cognizance, while beginners ($M = 3.24$, $SD = 0.82$) show high awareness. This indicates that digital skill level strongly influences familiarity with ORUS, implying that continuous computer literacy programs can further enhance taxpayer engagement and efficiency in using the system.

Aligned with the study's results, this conforms with Cometa et al. (2026), who concluded that computer literacy enhances efficiency, problem-solving, and independent learning, and Miranda (2025), who argued that digital literacy builds confidence in using online systems.

Similarly, Palanog et al. (2025) found that computer proficiency strongly predicted cognizance among registered bookkeepers using ORUS, reinforcing the present finding that higher proficiency corresponds to stronger awareness. At the same time, the results partially contradict broader perspectives such as Diaz-Guzmán et al. (2025), who found that perceived usefulness, ease of use, and trust were stronger predictors of e-government cognizance than technical skills. This suggests that even users with limited proficiency can achieve awareness if the system is intuitive and reliable.

Likewise, Roda et al. (2023) reported that cognizance of the eFPS was more closely tied to system quality and usability than to proficiency, indicating that awareness may also be shaped by institutional support and design rather than skills alone.

Level of Satisfaction on Online Registration and Update System (ORUS) among Registered Taxpayers

Table 3a presents the level of satisfaction of taxpayers regarding the Online Registration and Update System (ORUS) of the Bureau of Internal Revenue at Revenue District Office No. 77, Central Negros Occidental when taken as a whole.

Table 3a. Level of Satisfaction on Online Registration and Update System (ORUS) among Registered Taxpayers.

Statements	Mean	SD	Interpretation
1. ORUS is easy to access anytime I need it.	4.20	0.953	High
2. The system is reliable and available when I use it.	4.22	0.905	Very High
3. The speed of ORUS meets my expectations.	4.07	0.946	High
4. Transactions are processed accurately through ORUS.	4.23	0.920	Very High
5. The system rarely encounters errors or downtime.	4.00	0.974	High
6. The instructions and guidelines in ORUS are clear.	4.19	0.918	High
7. The interface of ORUS is user-friendly.	4.25	0.936	Very High
8. Customer support related to ORUS is responsive and helpful.	4.23	0.908	Very High
9. ORUS has improved my convenience in dealing with BIR transactions.	4.34	0.879	Very High
10. I am satisfied with my overall experience using ORUS.	4.32	0.875	Very High
11. ORUS reduces the time I spend on BIR transactions.	4.19	0.992	High
12. I feel secure when using ORUS for my records.	4.17	0.933	High
13. ORUS meets my expectations for digital government services.	4.31	0.837	Very High
14. I find ORUS more efficient than visiting BIR offices.	4.28	0.854	Very High

15. I would recommend ORUS to other taxpayers.	4.20	0.953	High
OVERALL MEAN	4.21	0.85	Very High

Legend: (4.21-5.00)-Very High; (3.41-4.20)-High; (2.61-3.40)-Moderate; (1.81-2.60)-Low; (1.00-1.80)-Very Low

Table 3a shows that overall, taxpayers' satisfaction with the Online Registration and Update System (ORUS) is rated very high ($M = 4.21$, $SD = 0.85$). Respondents express strong satisfaction with the system's accessibility, reliability, and contribution to convenience in BIR transactions.

The highest mean score is recorded for the statement "ORUS has improved my convenience in dealing with BIR transactions" ($M = 4.34$, $SD = 0.879$), interpreted as very high. This indicates that taxpayers highly value the system's ability to reduce effort and streamline processes. The lowest mean score is observed for "The system rarely encounters errors or downtime" ($M = 4.00$, $SD = 0.974$), interpreted as High. While satisfaction remains positive, this suggests that occasional technical issues or downtime affect user experience compared to other aspects of the system.

The very high satisfaction with ORUS in terms of convenience and overall experience demonstrates that the Bureau of Internal Revenue's digital initiatives are effective in meeting taxpayer expectations for efficiency and modernization. Taxpayers perceive ORUS as a reliable, user-friendly platform that reduces transaction time and enhances service delivery. However, the relatively lower satisfaction regarding system errors and downtime highlights the need for continuous system optimization and technical support. Addressing these issues can further strengthen trust and ensure consistent reliability.

Overall, the findings imply that while ORUS successfully delivers convenience and efficiency, sustaining taxpayer satisfaction requires ongoing improvements in system stability, responsiveness, and support services. By bridging these gaps, BIR can reinforce ORUS as a cornerstone of its digital transformation and encourage broader taxpayer adoption and advocacy.

This finding conforms with studies such as BIR Client Satisfaction Measurement Report (2025), which shows an overall satisfaction rating of 97.48% for BIR services, emphasizing convenience and efficiency as major benefits of digital platforms like ORUS.

It also conforms with the study of Palanog & Decendario (2025), who report that registered bookkeepers demonstrate high satisfaction with ORUS, particularly in terms of usability and efficiency, even though their cognizance of system features is only moderate.

Similarly, it conforms with studies such as Agustin et al. (2023), which emphasize that taxpayer satisfaction with digital tax systems is strongly linked to perceived convenience and reduced transaction time.

Additionally, it conforms with the study of Respicio & Co. (2022), who note that ORUS improves accuracy and efficiency, leading to higher satisfaction among taxpayers despite occasional technical challenges.

However, the results also contradict the broader findings of BIR Client Satisfaction Measurement Report (2023), which notes that while ORUS rollout reduced queuing and improved transaction speed, taxpayers still experience intermittent downtime and connectivity issues, lowering satisfaction in terms of system reliability. Likewise, the results also contradict the broader findings of Delos Reyes & Tan (2024), who report that while taxpayers appreciate the efficiency of ORUS, satisfaction levels decline during periods of system downtime and limited customer support responsiveness.

Similarly, Roda, Villagonzalo, & Besario (2023) find that satisfaction with e-government platforms such as eFPS varies across enterprises, with some users reporting limited familiarity and occasional frustration despite frequent system use. These studies suggest that satisfaction is generally high but not uniform, and technical reliability remains a critical factor influencing user experience.

Moreover, Villanueva, Ramos, & Bautista (2021) find that satisfaction with e-government platforms in the Philippines varies across user groups, with younger taxpayers reporting higher satisfaction due to digital familiarity, while older taxpayers' express concerns about usability and reliability. These studies suggest that satisfaction is generally high but not uniform, and technical reliability and user support remain critical factors influencing overall experience.

Level of Satisfaction on Online Registration and Update System (ORUS) among Registered Taxpayers

Table 3b presents the level of satisfaction of taxpayers regarding the Online Registration and Update System (ORUS) of the Bureau of Internal Revenue District Office of Negros Island Region. The results are grouped according to age, sex, number of years as registered taxpayer, and computer proficiency to highlight variations in awareness across demographic profiles.

Table 3b. Level of Satisfaction on Online Registration and Update System (ORUS) among Registered Taxpayers in terms of Profile.

Profile	Category	Mean	SD	Interpretation
Age				
	23-30 years old	4.05	0.94	High
	31-38 years old	4.65	0.59	Very High
<i>Continuation of Table 3b</i>				
	39-46 years old	4.05	0.92	High
	47-54 years old	4.34	0.73	Very High
	55-62 years old	4.13	0.91	High
	63-70 years old	3.90	0.86	High
	Total	4.21	0.85	Very High
Sex				
	Male	4.45	0.79	High
	Female	4.05	0.86	Very High
	Total	4.21	0.85	Very High
Number of Years as Registered taxpayer				
	1- 5 years	3.96	0.99	High
	6-10 years	4.44	0.81	Very High
	11-15 years	4.50	0.72	Very High
	16-20 years	4.15	0.68	High
	Total	4.21	0.85	High
Computer Proficiency				
	Beginner	3.13	1.04	Moderate
	Intermediate	4.33	0.72	Very High
	Advanced	4.32	0.73	Very High
	Expert	4.58	0.65	Very High
	Total	4.21	0.85	Very High

Legend: (4.21-5.00)-Very High; (3.41-4.20)-High; (2.61-3.40)-Moderate; (1.81-2.60)-Low; (1.00-1.80)-Very Low

Table 3b shows that overall, satisfaction of taxpayers with the Online Registration and Update System (ORUS) is rated very high ($M = 4.21$, $SD = 0.85$). Respondents report positive experiences with accessibility, reliability, and convenience, indicating that ORUS generally meets user expectations across different profiles.

The results conform with studies such as Agustin et al. (2023), which emphasized that digital transformation in Philippine tax administration enhances efficiency and minimizes corruption, provided that taxpayers recognize the benefits of online systems.

Similarly, Respicio & Co. (2022) reported that ORUS improved data accuracy and reduced processing time, contributing to positive user experiences. Rita et al. (2021) also found that satisfaction with digital systems is strongly influenced by ease of use and awareness, reinforcing the present finding that ORUS meets expectations in terms of accessibility and reliability.

At the same time, the results partially contradict broader perspectives. For example, Diaz-Guzmán et al. (2025) argued that satisfaction with e-government platforms is more strongly predicted by perceived usefulness and trust than by system accessibility alone, suggesting that satisfaction may vary depending on institutional credibility.

Likewise, Roda, Villagonzalo, & Besario (2023) found that satisfaction with the eFPS was not significantly tied to demographic factors or proficiency, but rather to system quality and usability, indicating that satisfaction can remain stable even when awareness levels differ.

Overall, the study confirms that taxpayers are generally satisfied with ORUS, aligning with literature that highlights accessibility, reliability, and convenience as key drivers of positive experiences. Yet, it also underscores the need for trust-building measures and continuous system improvements to sustain satisfaction across diverse taxpayer groups and ensure long-term confidence in digital tax administration.

Across age groups, taxpayers aged 31–38 years ($M = 4.65$, $SD = 0.59$) and 47–54 years ($M = 4.34$, $SD = 0.73$) exhibit very high satisfaction, indicating that middle-aged taxpayers are the most content with ORUS. Meanwhile, those aged 23–30 years ($M = 4.05$, $SD = 0.92$), 39–46 years ($M = 4.05$, $SD = 0.92$), 55–62 years ($M = 4.13$, $SD = 0.91$), and 63–70 years ($M = 3.90$, $SD = 0.86$) show high satisfaction.

This pattern suggests that maturity and accumulated experience enhance appreciation of the system, while older taxpayers (63–70 years) report the lowest satisfaction, reflecting possible challenges in adapting to digital platforms.

The results imply that ORUS is most valued by middle-aged taxpayers who balance digital familiarity with practical experience in tax compliance. Younger and older taxpayers, while still satisfied, may require additional support: younger users benefit from orientation to maximize system use, while older users may need simplified interfaces and training to overcome digital adaptation barriers. Addressing these age-related differences can help the Bureau of Internal Revenue ensure equitable satisfaction across all age groups and strengthen trust in its digital transformation initiatives.

The results conform with studies such as Agustin et al. (2023), which emphasized that efficiency gains in tax administration depend on taxpayers' recognition of system benefits, and Respicio & Co. (2022), who noted that ORUS improved data accuracy and reduced processing time, contributing to positive user experiences.

They also align with Rita et al. (2021), who found that satisfaction with digital systems is strongly influenced by ease of use and awareness, reinforcing the present finding that middle-aged taxpayers, with greater exposure and maturity, express stronger satisfaction.

At the same time, the results partially contradict broader perspectives. For instance, Diehl et al. (2021) highlighted that older adults often face challenges in adapting to digital systems, which explains the lower satisfaction among the 63–70 age group.

However, Palanog & Decendario (2025) reported consistently high satisfaction among bookkeepers regardless of age, suggesting that satisfaction may remain stable across demographics when system usability and institutional support are strong.

Similarly, Roda, Villagonzalo, & Besario (2023) found that satisfaction with eFPS was not significantly tied to age, but rather to system quality and efficiency.

Overall, the study confirms that middle-aged taxpayers demonstrate the highest level of satisfaction, aligning with literature that emphasizes maturity and experience as factors enhancing appreciation of digital platforms. Yet, it also highlights contradictions in research that argue satisfaction is independent of age. This underscores the need for inclusive digital training and system usability improvements to support older taxpayers, ensuring equitable satisfaction across all age groups.

In terms of sex, male respondents record very high satisfaction ($M = 4.45$, $SD = 0.79$), while female respondents show high satisfaction ($M = 4.05$, $SD = 0.86$). This indicates that men perceive ORUS as more responsive and efficient, implying that male taxpayers are more engaged and appreciative of the system's services, while women remain satisfied but at a slightly lower level.

The results suggest that gender differences influence perceptions of ORUS. Male taxpayers demonstrate stronger satisfaction, possibly due to greater confidence in navigating digital platforms or perceiving higher efficiency in system use. Female taxpayers, though satisfied, report slightly lower ratings, which may reflect differences in expectations, usability preferences, or support needs. Addressing these variations can help the Bureau of Internal Revenue ensure that ORUS continues to deliver equitable satisfaction across genders, reinforcing inclusivity and responsiveness in its digital transformation initiatives.

The results conform with studies such as Valle et al. (2024), who reported that both male and female users expressed high satisfaction with e-government platforms when inclusivity and accessibility were prioritized, but also noted that women often demonstrate stronger appreciation when systems are designed to be user-friendly.

Similarly, UN Women (2021) emphasized that women's engagement in digital platforms increases significantly when barriers to access are reduced, aligning with the present finding that female taxpayers show higher satisfaction.

At the same time, the results partially contradict perspectives such as Schmidhuber et al. (2021), who found that men are more driven by instrumental reasons and evaluate perceived usefulness to a greater extent than women when adopting new technologies.

Likewise, Palanog & Decendario (2025) reported moderate awareness but consistently high satisfaction with ORUS regardless of sex, suggesting that gender differences may not significantly influence satisfaction in some contexts.

Overall, the study highlights that female taxpayers demonstrate slightly greater satisfaction with ORUS, reinforcing the importance of inclusive system design and gender-sensitive awareness campaigns to sustain equitable engagement and trust across both male and female users.

When grouped by number of years as registered taxpayers, those registered for 11–15 years ($M = 4.50$, $SD = 0.72$) and 6–10 years ($M = 4.44$, $SD = 0.81$) exhibit very high satisfaction, indicating that moderately experienced taxpayers are the most content with ORUS. Meanwhile, those with 1–5 years ($M = 3.96$, $SD = 0.99$) and 16–20 years ($M = 4.15$, $SD = 0.68$) show high satisfaction. This pattern suggests that familiarity with BIR processes and accumulated experience enhance confidence and satisfaction, while newer taxpayers and those with the longest registration periods report slightly lower satisfaction levels.

The results imply that taxpayers with moderate experience (6–15 years) are most satisfied, likely because they have developed sufficient familiarity with both traditional and digital processes, making them more adaptable to ORUS. In contrast, newer taxpayers may require additional orientation and guidance to fully maximize system benefits, while those with longer registration histories may need continuous updates and support to sustain satisfaction and adapt to evolving digital platforms. Strengthening onboarding programs for new taxpayers and refresher training for long-time registrants can help ensure consistent satisfaction across all experience levels.

The results conform with studies such as Agustin et al. (2023), who emphasized that efficiency gains in tax administration depend on taxpayers' recognition of system benefits, and Respicio & Co. (2022), who noted that ORUS improved data accuracy and reduced processing time, contributing to positive user experiences.

It also aligns with Rita et al. (2021), who found that satisfaction with digital systems is strongly influenced by ease of use and awareness, reinforcing the present finding that mid-tenure taxpayers, with consistent exposure, express stronger satisfaction.

At the same time, the results partially contradict broader perspectives. For example, Roda, Villagonzalo, & Besario (2023) reported that satisfaction with the eFPS was not significantly tied to length of time as taxpayers, suggesting that tenure may not always determine satisfaction.

Similarly, Palanog & Decendario (2025) found moderate awareness but consistently high satisfaction among bookkeepers regardless of tenure, implying that satisfaction can remain stable across experience levels.

Overall, the study highlights that taxpayers with moderate years of registration demonstrate the highest satisfaction, aligning with literature that emphasizes familiarity and repeated exposure as drivers of confidence in digital systems. Yet, it also underscores contradictions in research that argue satisfaction is independent of tenure. This points to the need for orientation programs for new taxpayers and efficiency improvements for long-term users to ensure equitable satisfaction across all groups.

In terms of computer proficiency, beginners record the lowest mean ($M = 3.13$, $SD = 1.04$, Moderate), while intermediate ($M = 4.33$, $SD = 0.72$), advanced ($M = 4.32$, $SD = 0.73$), and expert users ($M = 4.58$, $SD = 0.65$) demonstrate very high satisfaction. This pattern highlights that digital literacy strongly influences positive experiences with ORUS, with more proficient users finding the system highly efficient and user-friendly, while beginners struggle to maximize its benefits.

The results conform with studies such as Rita et al. (2021), who emphasized that satisfaction with digital systems is shaped by ease of use and awareness, and Cometa et al. (2026), who concluded that computer literacy enhances efficiency and independent learning, thereby improving user experience.

Similarly, Miranda (2025) highlighted that digital literacy builds confidence in using online systems, reinforcing the present finding that higher proficiency corresponds to stronger satisfaction.

At the same time, the results partially contradict broader perspectives such as Diaz-Guzmán et al. (2025), who found that perceived usefulness, trust, and system design were stronger predictors of satisfaction than technical skills. This suggests that even users with limited proficiency can still be satisfied if the platform is intuitive and reliable.

Likewise, Roda, Villagonzalo, & Besario (2023) reported that satisfaction with the eFPS was more closely tied to system quality and usability than to proficiency, indicating that satisfaction may also be shaped by institutional support and design rather than skills alone.

Overall, the study highlights that taxpayers with intermediate to expert computer skills demonstrate the highest satisfaction, confirming that digital competence enhances appreciation of ORUS. Yet, the contradictions in the literature emphasize the need for continuous computer literacy programs to support beginners, alongside system usability improvements to ensure equitable satisfaction across all proficiency levels.

Difference in the Level of Cognizance on Online Registration and Update System (ORUS) when grouped according to Age

The table 4a presents the difference in the level of cognizance of taxpayers regarding the Online Registration and Update System (ORUS) when grouped according to age. The results highlight whether variations in awareness exist across age categories, providing insights into how demographic factors influence familiarity with the system.

Table 4a. Difference in the Level of Cognizance on Online Registration and Update System (ORUS) when Grouped According to Age.

Age	Test Statistic (H)	p-value	Decision for H ₀	Interpretation
23-30 years old	4.921			
31-38 years old				
39-46 years old				
47-54 years old		0.426	Failed to Reject H ₀	Not Significant
55-62 years old				
63-70 years old				

Table 4a presents the results of the Kruskal–Wallis H test comparing the level of cognizance on the Online Registration and Update System (ORUS) among taxpayers when grouped according to age. The computed test statistic ($H = 4.921$, $p = 0.426$) is greater than the 0.05 level of significance, so the null hypothesis is not rejected. This indicates that the difference in cognizance among taxpayers of varying age groups is not significant, meaning that younger and older taxpayers share similar levels of awareness and understanding of ORUS.

The implication is that age does not substantially influence taxpayers' cognizance of the system. This suggests that the Bureau of Internal Revenue's information dissemination and digital initiatives reach all age groups effectively, ensuring equitable awareness regardless of age. Continuous reinforcement of system orientation across all age brackets may further sustain this uniform level of cognizance.

This finding aligns with studies such as Palanog & Decendario (2025), who reported that cognizance of ORUS features was moderate but consistent across demographic.

Roda, Villagonzalo, & Besario (2023), who found that cognizance of e-government platforms was shaped more by system usability and institutional support than by age. It also resonates with Diaz-Guzmán et al. (2025), who emphasized that perceived usefulness and trust are stronger predictors of cognizance than demographic variables.

Difference in the Level of Cognizance on Online Registration and Update System (ORUS) when grouped according to Sex

The table 4b presents the difference in the level of cognizance of taxpayers regarding the Online Registration and Update System (ORUS) when grouped according to sex. The results highlight whether variations in awareness exist between male and female taxpayers, providing insights into how gender influences familiarity and understanding of the system.

Table 4b. Difference in the Level of Cognizance on Online Registration and Update System (ORUS) when Grouped According to Sex.

Sex	Test Statistic (U)	p-value	Decision for H ₀	Interpretation
Male	1058.500	0.317	Failed to Reject H ₀	Not Significant
Female				

Table 4b presents the results of the Mann–Whitney U test comparing the level of cognizance on the Online Registration and Update System (ORUS) among taxpayers when grouped according to sex. The computed test statistic ($U = 1058.500$, $p = 0.317$) is greater than the 0.05 level of significance; therefore, the null hypothesis is not rejected.

This indicates that the difference in cognizance between male and female taxpayers is not significant, meaning both groups share similar levels of awareness and understanding of ORUS.

The implication is that sex does not substantially influence taxpayers' cognizance of the system. This suggests that both male and female taxpayers are equally informed and capable of using ORUS, reflecting the system's accessibility and inclusivity across genders.

Continued promotion of digital literacy and equal access to online services can help maintain this balanced level of awareness.

This finding aligns with Palanog & Decendario (2025), who reported moderate but consistent cognizance of ORUS features across genders.

Similarly, Valle et al. (2024), who emphasized that inclusivity in e-government platforms ensures equitable cognizance regardless of sex.

It also resonates with UN Women (2021), which highlighted that when systems are designed to be accessible and inclusive, both men and women demonstrate comparable levels of engagement and cognizance.

Overall, the results suggest that both male and female taxpayers are equally informed and capable of using ORUS, reflecting the system's accessibility and inclusivity across genders.

Continued promotion of digital literacy programs and equal access initiatives can help sustain this balanced level of cognizance, ensuring that awareness remains equitable across all taxpayer groups.

Difference in the Level of Cognizance on Online Registration and Update System (ORUS) when grouped according to Number of Years as Registered Taxpayer

The table 4c presents the difference in the level of cognizance of taxpayers regarding the Online Registration and Update System (ORUS) when grouped according to the number of years they have been registered as taxpayers. The results highlight whether variations in awareness exist across different lengths of registration, providing insights into how taxpayer experience influences familiarity with the system.

Table 4c. Difference in the Level of Cognizance on Online Registration and Update System (ORUS) when Grouped According to Number of Years as Registered Taxpayer.

No. of years as Taxpayer	Test Statistic (H)	p-value	Decision for H_0	Interpretation
1- 5 years	6.066	0.108	Failed to Reject H_0	Not Significant
6-10 years				
11-15 years				
16-20 years				

Table 4c presents the results of the Kruskal–Wallis H test comparing the level of cognizance on the Online Registration and Update System (ORUS) among taxpayers when grouped according to the number of years as registered taxpayers. The computed test statistic ($H = 6.066, p = 0.108$) is greater than the 0.05 level of significance; therefore, the null hypothesis is not rejected.

This indicates that the difference in cognizance among taxpayers with varying years of registration is not significant, meaning that both newly registered and long-term taxpayers share similar levels of awareness and understanding of ORUS.

The implication is that the length of registration does not substantially influence taxpayers' cognizance of the system. This suggests that the Bureau of Internal Revenue's information dissemination and digital initiatives effectively reach taxpayers regardless of how long they have been registered. Continuous reinforcement of system orientation and updates can help maintain this consistent level of awareness across all experience groups.

This finding aligns with Palanog & Decendario (2025), who reported that awareness of ORUS features was moderate but consistent across tenure groups. Likewise, Roda, Villagonzalo, & Besario (2023), who found that cognizance of e-government platforms was shaped more by system usability and institutional support than by number of years as registered taxpayers.

However, the results contradict studies such as Ferreira et al. (2021), who emphasized that professional digital skills and repeated exposure over time significantly enhance cognizance of online systems, suggesting that tenure should influence cognizance.

Similarly, Mohd Faizal et al. (2022) found that cognizance and adoption of digital platforms increase with number of years as registered taxpayers and organizational support, implying that longer registration should correspond to higher cognizance. These perspectives highlight that experience and repeated interaction with tax systems often strengthen awareness, which diverges from the present finding of no significant difference.

Overall, the study suggests that the Bureau of Internal Revenue's information dissemination and digital initiatives effectively reach taxpayers regardless of how long they have been registered, ensuring equitable awareness across all experience groups. Yet, the contradiction with tenure-based studies underscores the importance of continuous orientation programs and experience-sensitive training to ensure that both new and long-term taxpayers sustain high levels of cognizance.

Difference in the Level of Cognizance.on Online Registration and Update System (ORUS) when grouped according to Computer Proficiency

The table 4d presents the difference in the level of cognizance of taxpayers regarding the Online Registration and Update System (ORUS) when grouped according to computer proficiency. The results highlight whether variations in awareness exist across different levels of computer skills, providing insights into how digital competence influences familiarity and understanding of the system.

Table 4d. Difference in the Level of Cognizance on Online Registration and Update System (ORUS) when Grouped According to Computer Proficiency.

No. of years as Taxpayer	Test Statistic (H)	p-value	Decision for H ₀	Interpretation
Beginner	18.490	< 0.001	Reject H ₀	Significant
Intermediate				
Advanced				
Expert				

Table 4d presents the results of the Kruskal–Wallis H test comparing the level of cognizance on the Online Registration and Update System (ORUS) among taxpayers when grouped according to their computer proficiency. The computed test statistic ($H = 18.490, p < 0.001$) is less than the 0.05 level of significance; therefore, the null hypothesis is rejected. This indicates that the difference in cognizance among taxpayers with varying levels of computer proficiency is significant, meaning that digital skill level influences awareness and understanding of ORUS.

The implication is that computer proficiency substantially affects taxpayers' cognizance of the system. This suggests that those with higher digital skills are more familiar and confident in using ORUS, while beginners may encounter challenges in navigating its features. Strengthening computer literacy programs and providing user-friendly guidance can help ensure that all taxpayers, regardless of proficiency level, can effectively access and utilize the system.

This finding aligns with study of Castillo & Abante (2023), who found that proficiency directly influences awareness and engagement with e-government platforms.

However, the results contradict broader perspectives such as Diaz-Guzmán et al. (2025), who argued that perceived usefulness, ease of use, and trust are stronger predictors of cognizance than technical skills, suggesting that even users with limited proficiency can achieve awareness if the system is intuitive and reliable. Likewise, Roda, Villagonzalo, & Besario (2023) reported that cognizance of the eFPS was shaped more by system quality

and institutional support than by proficiency, indicating that awareness may not always depend on digital skills alone.

Overall, the study confirms that computer proficiency significantly influences cognizance of ORUS, but the contradictions in literature highlight the need for a dual approach: enhancing digital literacy among beginners while simultaneously improving system usability and trust to ensure equitable awareness across all proficiency levels.

Difference in the Level of Cognizance on Online Registration and Update System (ORUS) when grouped according to Computer Proficiency (Pairwise Comparison)

The table 4e presents the pairwise comparison of taxpayers' level of cognizance regarding the Online Registration and Update System (ORUS) when grouped according to computer proficiency. The results highlight specific variations in awareness between proficiency levels, providing insights into how digital competence influences familiarity and understanding of the system. This comparison identifies which groups differ significantly in cognizance, emphasizing the role of computer skills in shaping taxpayers' engagement with ORUS.

Table 4e. Pairwise Comparison of the Level of Cognizance on Online Registration and Update System (ORUS) when Grouped According to Computer Proficiency.

Sample 1 – Sample 2	p-value	Decision for Ho	Interpretation
Beginner-Advanced	0.002	Reject H _o	Significant
Beginner-Intermediate	<0.001	Reject H _o	Significant
<i>Continuation of Table 4e</i>			
Beginner-Expert	<0.001	Reject H _o	Significant
Advanced-Intermediate	0.544	Failed to Reject H _o	Not Significant
Advanced-Expert	0.097	Failed to Reject H _o	Not Significant
Intermediate-Expert	0.181	Failed to Reject H _o	Not Significant

Table 4e presents the pairwise comparison of taxpayers' level of cognizance regarding the Online Registration and Update System (ORUS) when grouped according to computer proficiency. The results reveal significant differences between beginners and the other groups, namely advanced, intermediate, and expert users, indicating that beginners have notably lower cognizance compared to those with higher proficiency levels. At the same time, no significant differences are observed among advanced, intermediate, and expert users, suggesting that these groups share similar levels of awareness and understanding of ORUS.

The implication is that computer proficiency strongly influences taxpayers' cognizance of the system. Those with greater digital skills demonstrate higher familiarity and confidence in using ORUS, while beginners may require additional guidance and training to improve their understanding. This finding underscores the importance of continuous digital literacy initiatives to ensure that all taxpayers, regardless of skill level, can effectively engage with online registration and update processes.

Difference in the Level of Satisfaction on Online Registration and Update System (ORUS) when grouped according to Age

The table 5a presents the difference in the level of satisfaction of taxpayers regarding the Online Registration and Update System (ORUS) when grouped according to age. The results highlight whether variations in awareness exist across age categories, providing insights into how demographic factors influence familiarity with the system.

Table 5a. Difference in the Level of Satisfaction on Online Registration and Update System (ORUS) when Grouped According to Age.

Age	Test Statistic (H)	p-value	Decision for H ₀	Interpretation
23-30 years old	6.268	0.281	Failed to Reject H ₀	Not Significant
31-38 years old				
39-46 years old				
47-54 years old				
55-62 years old				
63-70 years old				

Table 5a presents the results of the Kruskal–Wallis H test comparing the level of satisfaction on the Online Registration and Update System (ORUS) among taxpayers when grouped according to age. The computed test statistic ($H = 6.268$, $p = 0.281$) is greater than the 0.05 level of significance, so the null hypothesis is not rejected.

This indicates that the difference in satisfaction among taxpayers of varying age groups is not significant, meaning that younger and older taxpayers share similar levels of satisfaction with ORUS.

The implication is that age does not substantially influence taxpayers' satisfaction with the system. This suggests that the Bureau of Internal Revenue's digital services provide equitable experiences across age groups, ensuring that both younger and older taxpayers benefit similarly. Continuous reinforcement of system improvements across all age brackets may further sustain this uniform level of satisfaction.

This conforms to studies such as Roda et al. (2023), which reported that taxpayers generally expressed high satisfaction with ORUS regardless of demographic factors, including age.

Kumar et al. (2024) also emphasized that the maturity of e-government systems tends to provide equitable experiences across diverse user groups, suggesting that system design and accessibility are more influential than age. These perspectives support the conclusion that ORUS delivers consistent satisfaction across generations.

Contradicting studies, however, highlight that age can influence digital engagement and satisfaction. Palanog and Decendario (2025) observed that older taxpayers often face challenges in adapting to digital platforms, which may lower their satisfaction compared to younger, more digitally adept users.

Similarly, Schmidhuber et al. (2021) found that younger users tend to value speed and convenience in online systems, while older users prioritize reliability and support, implying that satisfaction outcomes may vary depending on age-related expectations.

UN Women (2021) also noted that digital inclusion efforts must account for generational differences in access and skills, suggesting that satisfaction may not always be uniform across age groups.

Difference in the Level of Satisfaction on Online Registration and Update System (ORUS) when grouped according to Sex

The table 5b presents the difference in the level of satisfaction of taxpayers regarding the Online Registration and Update System (ORUS) when grouped according to sex. The results highlight whether variations in satisfaction exist between male and female taxpayers, providing insights into how gender influences their experience with the system.

Table 5b. Difference in the Level of Satisfaction on Online Registration and Update System (ORUS) when Grouped According to Sex.

Sex	Test Statistic (U)	p-value	Decision for H ₀	Interpretation
Male	925.500	0.051	Failed to Reject H ₀	Not Significant
Female				

Table 5b presents the results of the Mann–Whitney U test comparing the level of satisfaction on the Online Registration and Update System (ORUS) among taxpayers when grouped according to sex. The computed test statistic ($U = 925.500$, $p = 0.051$) is greater than the 0.05 level of significance; therefore, the null hypothesis is not rejected. This indicates that the difference in satisfaction between male and female taxpayers is not significant, meaning both groups share similar levels of satisfaction with ORUS.

The implication is that sex does not substantially influence taxpayers’ satisfaction with the system. This suggests that both male and female taxpayers experience ORUS in an equitable manner, reflecting its accessibility and inclusivity across genders. Continued promotion of user-friendly features and equal access to digital services can help sustain this balanced level of satisfaction.

It conforms to the study of Roda et al. (2023) also observed that taxpayers expressed generally high satisfaction with ORUS regardless of demographic factors such as sex, reinforcing the conclusion that male and female users share similar experiences with the system.

On the other hand, some studies contradict these findings by pointing out gendered differences in digital engagement and satisfaction. Tabuga and Cabaero (2021), analyzing data from the National ICT Household Survey, reported that women often demonstrate stronger engagement in ICT platforms, which may lead to higher satisfaction with online systems compared to men. UN Women (2021) also emphasized that women’s satisfaction with digital platforms increases when barriers to access are reduced, implying that female taxpayers could potentially report higher satisfaction with ORUS.

Schmidhuber et al. (2021) further noted that men and women value different aspects of technology—men are more influenced by perceived usefulness, while women prioritize user-friendliness—suggesting that satisfaction outcomes may vary depending on system design.

Difference in the Level of Satisfaction on Online Registration and Update System (ORUS) when grouped according to Number of Years as Registered Taxpayer

The table 5c presents the difference in the level of satisfaction of taxpayers regarding the Online Registration and Update System (ORUS) when grouped according to the number of years they have been registered as taxpayers. The results highlight whether variations in satisfaction exist across different lengths of registration, providing insights into how taxpayer experience influences their overall use of the system.

Table 5c. Difference in the Level of Cognizance on Online Registration and Update System (ORUS) when Grouped According to Number of Years as Registered Taxpayer.

No. of years as Taxpayer	Test Statistic (H)	p-value	Decision for H_0	Interpretation
1- 5 years	6.300	0.098	Failed to Reject H_0	Not Significant
6-10 years				
11-15 years				
16-20 years				

Table 5c presents the results of the Kruskal–Wallis H test comparing the level of satisfaction on the Online Registration and Update System (ORUS) among taxpayers when grouped according to the number of years as registered taxpayers. The computed test statistic ($H = 6.300$, $p = 0.098$) is greater than the 0.05 level of significance; therefore, the null hypothesis is not rejected. This indicates that the difference in satisfaction among taxpayers with varying years of registration is not significant, meaning that both newly registered and long-term taxpayers share similar levels of satisfaction with ORUS.

The implication is that the length of registration does not substantially influence taxpayers’ satisfaction with the system. This suggests that the Bureau of Internal Revenue’s digital services provide equitable experiences

regardless of how long taxpayers have been registered. Continuous reinforcement of system improvements and updates can help sustain this consistent level of satisfaction across all experience groups.

This conforms to research such as Roda et al. (2023), who found that taxpayer satisfaction with ORUS was generally high regardless of demographic factors, including the number of years as registered taxpayers. Similarly, Kumar et al. (2024) emphasized that e-government maturity tends to provide equitable experiences across different user groups, suggesting that system design and accessibility are more influential than length of registration. These studies support the conclusion that taxpayer experience with ORUS remains consistent over time.

Contradicting perspectives, however, highlight that length of registration can influence satisfaction. For example, Palanog and Decendario (2025) noted that taxpayers with longer registration histories often demand greater efficiency and responsiveness from digital systems, implying that satisfaction may decline if improvements are not sustained.

Likewise, Schmidhuber et al. (2021) observed that user experience with technology evolves with familiarity, meaning that more experienced users may develop higher expectations and thus report different satisfaction levels compared to newer registrants. These findings suggest that while ORUS currently demonstrates equitable satisfaction across groups, variations could emerge if system updates fail to meet the evolving needs of long-term taxpayers.

Difference in the Level of Satisfaction on Online Registration and Update System (ORUS) when grouped according to Computer Proficiency

The table 5d presents the difference in the level of satisfaction of taxpayers regarding the Online Registration and Update System (ORUS) when grouped according to computer proficiency. The results highlight whether variations in satisfaction exist across different levels of computer skills, providing insights into how digital competence influences taxpayers' experience with the system.

Table 5d. Difference in the Level of Satisfaction on Online Registration and Update System (ORUS) when Grouped According to Computer Proficiency.

No. of years as Taxpayer	Test Statistic (H)	p-value	Decision for H_0	Interpretation
Beginner	17.120	<0.001	Reject H_0	Significant
Intermediate				
Advanced				
Expert				

Table 5d presents the results of the Kruskal–Wallis H test comparing the level of satisfaction on the Online Registration and Update System (ORUS) among taxpayers when grouped according to computer proficiency. The computed test statistic ($H = 17.120$, $p < 0.001$) is less than the 0.05 level of significance; therefore, the null hypothesis is rejected. This indicates that the difference in satisfaction among taxpayers with varying levels of computer proficiency is significant, meaning that digital skill level influences satisfaction with ORUS.

The implication is that computer proficiency substantially affects taxpayers' satisfaction with the system. This suggests that those with higher digital skills are more comfortable and confident in using ORUS, while beginners may encounter challenges in navigating its features. Strengthening computer literacy programs and providing user-friendly guidance can help ensure that all taxpayers, regardless of proficiency level, can effectively access and utilize the system.

This finding conforms to several studies emphasizing the role of digital competence in shaping user experiences with e-government systems. For example, Rita et al. (2021) and Castillo & Abante (2023) highlighted that

individuals with stronger ICT skills demonstrate greater confidence and satisfaction when using online platforms.

Similarly, OECD (2022) and World Bank (2023) reported that digital literacy is a critical determinant of user satisfaction and trust in government digital services, reinforcing the idea that proficiency directly enhances system usability and satisfaction.

Contradicting perspectives, however, suggest that satisfaction with e-government systems can remain high even among users with limited digital skills, provided that platforms are designed to be user-friendly. Respicio & Co. (2022) noted that accessibility features and simplified interfaces can mitigate the impact of low computer proficiency, allowing beginners to still achieve positive experiences.

Likewise, Miranda (2025) argued that satisfaction is not solely dependent on technical skill but also on the perceived reliability and responsiveness of the system. These studies imply that while proficiency strongly influences satisfaction, inclusive design and supportive guidance can bridge the gap for less experienced users.

Difference in the Level of Satisfaction on Online Registration and Update System (ORUS) when grouped according to Computer Proficiency (Pairwise Comparison)

The table 5d presents the pairwise comparison of taxpayers' level of satisfaction regarding the Online Registration and Update System (ORUS) when grouped according to computer proficiency. The results highlight specific variations in satisfaction between proficiency levels, providing insights into how digital competence influences taxpayers' experience with the system. This comparison identifies which groups differ significantly in satisfaction, emphasizing the role of computer skills in shaping taxpayers' engagement with ORUS.

Table 5d. Pairwise Comparison of the Level of Satisfaction on Online Registration and Update System (ORUS) when Grouped According to Computer Proficiency.

Sample 1 – Sample 2	p-value	Decision for Ho	Interpretation
Beginner-Advanced	<.001	Reject H _o	Significant
Beginner-Intermediate	<.001	Reject H _o	Significant
Beginner-Expert	<.001	Reject H _o	Significant
Advanced-Intermediate	.939	Failed to Reject H _o	Not Significant
Advanced-Expert	.231	Failed to Reject H _o	Not Significant
Intermediate-Expert	.275	Failed to Reject H _o	Not Significant

Table 5d presents the pairwise comparison of taxpayers' level of satisfaction regarding the Online Registration and Update System (ORUS) when grouped according to computer proficiency. The results reveal significant differences between beginners and the other groups—intermediate, advanced, and expert users—indicating that beginners have notably lower satisfaction compared to those with higher proficiency levels. Meanwhile, no significant differences are observed among intermediate, advanced, and expert users, suggesting that these groups share similar levels of satisfaction with ORUS.

The implication is that computer proficiency strongly influences taxpayers' satisfaction with the system. Those with greater digital skills demonstrate higher comfort and confidence in using ORUS, while beginners may require additional guidance and support to improve their experience. This finding underscores the importance of continuous digital literacy initiatives to ensure that all taxpayers, regardless of skill level, can effectively engage with online registration and update processes.

This conforms to studies such as Rita et al. (2021) and Castillo & Abante (2023), which highlight that digital competence directly enhances confidence and satisfaction in using online platforms.

OECD (2022) and World Bank (2023) also reinforce that digital literacy is a critical determinant of user trust and satisfaction in e-government systems, underscoring why beginners struggle more with ORUS compared to their more proficient counterparts.

On the other hand, the absence of significant differences among intermediate, advanced, and expert users suggests that once taxpayers reach a certain threshold of digital competence, their satisfaction levels stabilize. This aligns with findings from Cometa et al. (2026) and Miranda (2025), who argue that beyond basic proficiency, satisfaction is shaped less by skill level and more by system usability and reliability.

Contradicting perspectives, however, point out that inclusive design can mitigate disparities even for beginners. Respicio & Co. (2022) noted that simplified interfaces and accessible guidance can help low-skill users achieve satisfaction levels comparable to advanced users, while Palanog & Decendario (2025) emphasized that system responsiveness and support services can bridge gaps in digital competence.

Relationship between the Level of Cognizance and the Level of Satisfaction on Online Registration and Update System (ORUS)

Table 6 on the next page shows the relationship between the level of cognizance and the level of satisfaction on Online Registration and Update System (ORUS) among registered taxpayers.

Table 6. Relationship Between the Level of Cognizance and the Level of Satisfaction on Online Registration and Update System (ORUS)

Variable	Test Statistics (r_s)	p-value	Decision for H_0	Interpretation
Cognizance vs. Satisfaction	0.647	<.001	Reject H_0	Significant

The relationship between the level of cognizance and the level of satisfaction on the Online Registration and Update System (ORUS) among registered taxpayers was examined using Spearman's rho correlation. Results revealed a correlation coefficient of $r_s = 0.647$, with a corresponding p-value < 0.001 . Since the p-value was lower than the conventional alpha level of 0.05, the null hypothesis was rejected. This indicated a strong positive and statistically significant relationship between taxpayers' cognizance and satisfaction with ORUS.

The strong correlation suggested that as taxpayers' awareness and understanding of ORUS increased, their satisfaction with the system also rose. This implied that effective information dissemination and user education contributed directly to improved satisfaction and trust in BIR's digital services. Strengthening taxpayer cognizance through continuous orientation, clear communication, and accessible support materials was therefore essential to further enhance satisfaction and encourage sustained use of ORUS.

This conforms to studies such as Palanog & Decendario (2025) and Castillo & Abante (2023), which highlight that taxpayer awareness and digital competence directly enhance confidence and satisfaction in using ORUS and other online platforms.

OECD (2022) and World Bank (2023) also reinforce that digital literacy is a critical determinant of user trust and satisfaction in e-government systems, underscoring why taxpayers with stronger cognizance reported higher satisfaction compared to those with limited familiarity.

On the other hand, the absence of significant differences among intermediate, advanced, and expert users suggests that once taxpayers reached a certain threshold of digital competence, their satisfaction levels stabilized. This aligns with findings from Cometa et al. (2026) and Miranda (2025), who argue that beyond basic proficiency, satisfaction was shaped less by skill level and more by system usability and reliability.

Contradicting perspectives, however, point out that inclusive design can mitigate disparities even for beginners. Respicio & Co. (2022) noted that simplified interfaces and accessible guidance helped low-skill users achieve satisfaction levels comparable to advanced users, emphasizing the importance of user-friendly communication and support materials.

SUMMARY OF FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

This chapter summarized the major findings of the study, presented the conclusions that were drawn from these results, and outlined the recommendations formulated in line with the research objectives. The summary condensed the essential outcomes of the investigation, the conclusions addressed the research problems based on the analyzed data, and the recommendations provided practical strategies and insights for future initiatives, policy development, and further research.

Summary of Findings

Based on the results of the study, the following key findings were summarized and outlined:

1. Most respondents were aged 23–30 years ($f=33$, 33%), followed by those aged 47–54 years ($f=19$, 19%), while the smallest group was aged 63–70 years ($f=4$, 4%). Male taxpayers comprised the majority at 60.00%, compared to 40.00% female. In terms of years as registered taxpayers, the largest group had 1–5 years of registration ($f=36$, 36%), while smaller proportions were registered for 6–10 years ($f=16$, 16%), 11–15 years ($f=23$, 23%), and 16–20 years ($f=25$, 25%). Regarding computer proficiency, nearly half of the respondents were at the intermediate level ($f=48$, 48%), followed by advanced ($f=30$, 30%), beginner ($f=12$, 12%), and expert ($f=10$, 10%).
2. Respondents generally demonstrated a high level of cognizance of ORUS ($M = 4.16$, $SD = 0.81$). By age, the highest awareness was observed among those aged 31–38 years ($M = 4.48$, $SD = 0.58$), 47–54 years ($M = 4.24$, $SD = 0.95$), and 63–70 years ($M = 4.28$, $SD = 0.52$), while younger and older groups showed slightly lower but still high levels. Female respondents ($M = 4.25$, $SD = 0.80$) reported very high cognizance compared to males ($M = 4.10$, $SD = 0.81$). Taxpayers registered for 6–10 years ($M = 4.43$, $SD = 0.59$) and 11–15 years ($M = 4.41$, $SD = 0.65$) exhibited very high awareness, while those with 1–5 years ($M = 3.97$, $SD = 0.91$) and 16–20 years ($M = 4.03$, $SD = 0.83$) showed high levels. In terms of computer proficiency, beginners had the lowest mean ($M = 3.24$, $SD = 0.82$), while intermediate ($M = 4.25$, $SD = 0.82$), advanced ($M = 4.24$, $SD = 0.60$), and expert users ($M = 4.60$, $SD = 0.53$) demonstrated very high cognizance.
3. Respondents generally expressed high satisfaction with ORUS ($M = 4.20$, $SD = 0.84$). By age, the highest satisfaction was reported among those aged 31–38 years ($M = 4.61$, $SD = 0.60$) and 47–54 years ($M = 4.34$, $SD = 0.73$), while the lowest was among those aged 63–70 years ($M = 3.90$, $SD = 0.86$). Female respondents ($M = 4.39$, $SD = 0.82$) reported very high satisfaction compared to males ($M = 4.08$, $SD = 0.84$). Taxpayers registered for 11–15 years ($M = 4.50$, $SD = 0.72$) and 6–10 years ($M = 4.38$, $SD = 0.81$) showed very high satisfaction, while those with 1–5 years ($M = 4.02$, $SD = 0.99$) and 16–20 years ($M = 4.09$, $SD = 0.65$) reported high satisfaction. In terms of computer proficiency, beginners had the lowest mean ($M = 3.10$, $SD = 0.98$), while intermediate ($M = 4.30$, $SD = 0.72$), advanced ($M = 4.37$, $SD = 0.69$), and expert users ($M = 4.58$, $SD = 0.65$) demonstrated very high satisfaction.
4. The results of the Kruskal–Wallis H test comparing the level of cognizance on ORUS among taxpayers when grouped according to age showed that the computed statistic ($H = 4.921$, $p = 0.426$) was greater than 0.05, indicating no significant difference; the Mann–Whitney U test for sex revealed a statistic ($U = 1058.500$, $p = 0.317$) also greater than 0.05, showing no significant difference; the Kruskal–Wallis H test for number of years as registered taxpayers produced a statistic ($H = 6.066$, $p = 0.108$) greater than 0.05, again indicating no significant difference; while the Kruskal–Wallis H test for computer proficiency yielded a statistic ($H = 18.490$, $p < 0.001$) less than 0.05, showing a significant difference, with pairwise comparisons revealing that beginners had notably lower cognizance compared to advanced, intermediate, and expert users, and no significant differences among the latter three groups.

5. The results of the Kruskal–Wallis H test comparing the level of satisfaction on ORUS among taxpayers when grouped according to age showed that the computed statistic ($H = 6.268$, $p = 0.281$) was greater than 0.05, indicating no significant difference; the Mann–Whitney U test for sex revealed a statistic ($U = 925.500$, $p = 0.051$) also greater than 0.05, showing no significant difference; the Kruskal–Wallis H test for number of years as registered taxpayers produced a statistic ($H = 6.300$, $p = 0.098$) greater than 0.05, again indicating no significant difference; while the Kruskal–Wallis H test for computer proficiency yielded a statistic ($H = 17.120$, $p < 0.001$) less than 0.05, showing a significant difference, with pairwise comparisons revealing that beginners had notably lower satisfaction compared to intermediate, advanced, and expert users, and no significant differences among the latter three groups.
6. The relationship between the level of cognizance and the level of satisfaction on Online Registration and Update System (ORUS) among registered taxpayers was examined using Spearman’s rho correlation. Results revealed a correlation coefficient of $r_s = 0.647$, with a corresponding p -value < 0.001 . Since the p -value was lower than the conventional alpha level of 0.05, the null hypothesis was rejected.

CONCLUSIONS

Based on the given findings, the following conclusions were drawn:

1. Respondents are predominantly young, male, relatively new taxpayers with moderate computer skills. This profile indicates that ORUS is most frequently accessed by individuals in early adulthood, that men are more actively engaged in transactions, that both new and experienced taxpayers are represented, and that the system is generally accessible to those with intermediate proficiency while still requiring support for beginners.
2. The system is well understood by most users, but continued orientation and support are needed for younger, less experienced, and beginner-level taxpayers to ensure inclusivity and maximize effective use.
3. Respondents express a positive experiences with its accessibility and reliability. Satisfaction is most evident among middle-aged, moderately experienced, and digitally skilled taxpayers, while beginners and older respondents report relatively lower levels. This suggests that while ORUS is generally well-received, enhancing digital literacy and providing targeted assistance can further improve satisfaction and strengthen trust in the system.
4. Digital skills play a crucial role in shaping awareness of the system, while demographic factors exert less influence. Strengthening computer literacy among taxpayers further enhances their understanding and effective use of ORUS.
5. Respondents’ satisfaction with ORUS is consistent across age, sex, and years of registration, but differs significantly by computer proficiency. Beginners report lower satisfaction, while intermediate, advanced, and expert users share similar positive experiences. This underscores the role of digital skills in shaping system usability and highlights the need for continued support and literacy initiatives.
6. As taxpayers’ awareness and understanding of the system increase, their satisfaction with its accessibility, reliability, and convenience also rises. This demonstrates that effective information dissemination, user education, and continuous orientation directly enhance both cognizance and satisfaction, reinforcing trust in BIR’s digital transformation initiatives.

RECOMMENDATIONS

Drawing from the findings, summary, and conclusions of the study, the following recommendations are proposed:

1. The distribution of respondents by age, sex, years as registered taxpayers, and computer proficiency may guide administrators in designing inclusive awareness and support programs. Monitoring demographic composition can help ensure equitable access and balanced delivery of ORUS services.
2. The moderate level of cognizance observed among taxpayers may provide direction for system developers and faculty trainers to strengthen information dissemination. Simplified instructions, orientation sessions, and proactive digital literacy initiatives may help improve awareness and confidence in using ORUS.
3. The generally consistent satisfaction across demographic groups suggests that ORUS features are broadly effective. However, administrators may sustain this by continuously reviewing usability and providing responsive support services to address technical challenges and maintain taxpayer trust.
4. Since cognizance varies significantly by computer proficiency but not by age, sex, or years of registration, targeted training for beginners may be prioritized. Digital literacy programs and accessible user guides may help bridge awareness gaps and promote equitable understanding of ORUS.
5. Satisfaction also differs significantly by computer proficiency, with beginners reporting lower levels compared to more advanced users. Developers may refine system usability, while institutions may integrate digital skills training to enhance satisfaction and ensure equitable user experiences.
6. Since the study established a significant positive relationship between taxpayers' cognizance and satisfaction with ORUS, administrators and system developers should focus on strengthening awareness, initiatives as a means of further enhancing satisfaction. In proving information dissemination, providing clear orientation, and offering accessible training materials will ensure that higher levels of cognizance consistently translate into greater trust and satisfaction with the system. Continuous education, programs and responsive support services are therefore essential to sustain relationship to promote long-term engagement with ORUS.
7. Future researchers may expand the scope by examining additional variables such as socioeconomic background, prior digital exposure, or instructional interventions. Longitudinal and comparative studies may track changes in cognizance and satisfaction over time, providing evidence for sustained improvements in system design and taxpayer support.

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