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ORCID ID: <https://orcid.org/0000-0001-6884-3504>

The effect of the experience gap on the skill proficiency of BIR employees in eBIRForms filing of RDO 8, Baguio City

Fernando L. Cong-o Jr.: Graduate School of Business and Management, Divine Word College of Vigan, Vigan City, Ilocos Sur, Philippines.

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ABSTRACT

This study examined how good Bureau of Internal Revenue (BIR) employees in Revenue District Office No. 8, Baguio City, are at using the electronic Bureau of Internal Revenue Forms (eBIRForms) system. It also aimed to determine whether the number of years they have worked affects their digital skills and to identify the training and support they need. The study was based on Human Capital Theory and the Digital Competence Framework. Human Capital Theory says skills improve with experience, while the Digital Competence Framework emphasizes the need to keep learning and adapting when using digital systems. The study used a quantitative research method and included 88 employees as participants. Data were collected through a questionnaire that covered preparation and accuracy, submission and compliance, and help and policy use. The data were analyzed using weighted averages and Pearson correlation.

The results showed that employees generally have a high level of skill in using the eBIRForms system, with an overall average score of 3.35. Among the areas checked, submission and compliance scored the highest, followed by preparation and accuracy, and help and policy use. However, the results showed no clear connection between years of service and skill level ($r = -0.004$, $p = 0.971$), meaning that how long someone has worked does not affect their digital skills. This suggests that Human Capital Theory does not fully apply here, as the system is fairly new and continually evolving. All employees need to keep learning regardless of their experience.

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Introduction

Digital transformation has significantly reshaped public sector operations, particularly in tax administration. Around the world, governments have adopted electronic systems to improve efficiency, enhance accuracy, and strengthen taxpayer compliance. In the Philippines, the Bureau of Internal

Revenue (BIR) has introduced several digital initiatives, including the electronic Bureau of Internal Revenue Forms (eBIRForms) system, to simplify and modernize the tax filing process. This transition has been further reinforced by the Ease of Paying Taxes (EOPT) Act (Republic Act No. 11976), which promotes the use of electronic tax services and reduces reliance on manual procedures.

While these digital initiatives have improved tax administration, they also require employees to possess the competencies needed to use technology effectively. Some BIR personnel continue to encounter challenges in troubleshooting system errors, adapting to software updates, and assisting taxpayers in navigating the eBIRForms platform. These difficulties can affect service efficiency, delay transaction processing, and result in inconsistent taxpayer assistance, ultimately influencing public confidence in the tax system.

Existing studies consistently emphasize the importance of digital competence and continuous training in improving employee performance and supporting successful digital transformation in the public sector (Mergel et al., 2019; Vial, 2019). However, most of these studies examine digital competence in general rather than the specific skills required to operate electronic tax filing systems such as eBIRForms. Furthermore, limited empirical evidence exists regarding whether employees' years of service contribute to their proficiency with digital tax systems.

This gap in the literature is particularly important because it raises questions about the applicability of Human Capital Theory (Becker, 1964), which suggests that employees develop greater knowledge and skills through accumulated work experience. In rapidly evolving digital environments, however, experience alone may no longer guarantee higher levels of competence, as technological systems require continuous learning, regular training, and ongoing adaptation regardless of tenure.

To address this gap, the present study examines the digital proficiency of BIR employees in using the eBIRForms system. Specifically, it determines employees' proficiency levels, examines whether years of service are significantly associated with digital competence, and identifies the training and support they need to perform effectively in a technology-driven workplace. By providing empirical evidence on these issues, the study contributes to a better understanding of digital competence in public tax administration. It offers practical insights for designing more responsive training programs and support mechanisms. Ultimately, the findings may help strengthen the digital capabilities of the BIR workforce and enhance the efficiency and quality of tax administration services.

Literature review

Digital transformation has changed how many government agencies deliver public services, including tax administration. To improve efficiency, accuracy, and taxpayer compliance, the Bureau of Internal Revenue (BIR) has introduced digital systems such as the electronic Bureau of Internal Revenue Forms (eBIRForms). This shift has also been strengthened by the Ease of Paying Taxes (EOPT) Act (Republic Act No. 11976), which encourages the use of electronic tax services and reduces reliance on manual processes.

Although these digital systems have improved tax services, they also require employees to have the necessary digital skills. Some BIR employees still experience challenges in using the eBIRForms system, such as resolving technical issues, adapting to system updates, and assisting taxpayers. These challenges may affect the speed, accuracy, and quality of service provided to the public.

Previous studies have shown that digital skills and continuous training help improve employee performance and support successful digital transformation in government organizations (Mergel et al., 2019; Vial, 2019). However, most of these studies focus on general digital competence rather than on the specific skills required to use electronic tax filing systems such as eBIRForms. In addition, only a few studies have examined whether employees' years of service influence their ability to use these digital systems effectively.

This gap is important because Human Capital Theory (Becker, 1964) suggests that employees become more skilled as they gain more work experience. However, in today's fast-changing digital environment, experience alone may not be enough. Employees need continuous training and must regularly update their digital skills to keep up with changing technologies.

To address this gap, this study examines the digital proficiency of BIR employees in using the eBIRForms system. Specifically, it assesses their proficiency level, determines whether years of service are related to their digital skills, and identifies the training and support they need. The findings of this study may help the BIR improve its employee training programs and strengthen the digital skills needed to deliver efficient, high-quality tax services.

Digital transformation in tax administration

Governments around the world are increasingly using digital technologies to improve the efficiency and quality of public services. In tax administration, digital systems have helped improve taxpayer compliance, reduce reporting errors, and make tax records easier to manage (Organization for Economic Co-operation and Development, 2017). These systems also make tax processes faster and more convenient. However, the success of digital transformation depends not only on the technology itself but also on employees' ability to use it effectively (European Commission, 2020). Studies have shown that employees' digital skills and readiness play an important role in the successful implementation of digital systems (Mergel et al., 2019; Vial, 2019).

In the Philippines, tax administration has improved with the implementation of the Ease of Paying Taxes (EOPT) Act (Republic Act No. 11976), which promotes the use of electronic tax services. As part of this initiative, the Bureau of Internal Revenue (BIR) introduced the electronic Bureau of Internal Revenue Forms (eBIRForms) system. This system allows taxpayers to prepare, validate, and submit tax returns electronically, reducing the need for manual filing while improving the accuracy of tax reporting. Under the BIR Digital Transformation Roadmap (2025–2028), the use of digital tax systems is expected to continue to expand, requiring employees to adapt to new technologies and work processes continually.

Human Capital Theory (Becker, 1964) posits that employees acquire knowledge and skills through education, training, and work experience, which, in turn, improve their performance and productivity.

The theory suggests that employees with more years of experience are expected to perform their tasks more effectively. However, this assumption may not always hold in rapidly changing digital environments. As digital systems are regularly updated, employees must continuously learn and develop new skills regardless of how long they have been in service. Therefore, digital competence may depend more on continuous learning than on years of work experience alone.

Digital skills and employee performance

Digital competence is a critical determinant of employee performance, especially in public sector organizations undergoing digital transformation. Research indicates that employees with advanced digital skills are better able to perform technology-related tasks, adapt to new systems, and support service delivery (van Laar et al., 2019; Sousa & Rocha, 2019). In the Philippine context, studies have demonstrated that computer literacy and digital training significantly affect employee effectiveness in government agencies (Dela Cruz, 2019). These findings underscore the necessity of digital skill development to meet the requirements of modern public services.

Training and development in digital systems

Training and ongoing learning are essential for developing and sustaining digital competence among employees. Evidence suggests that structured training programs, experiential learning, and continuous professional development are required to enhance performance in digital environments (Blume et al., 2019; Gegenfurtner & Ebner, 2019). As digital systems advance, employees must regularly update their knowledge and skills to maintain effectiveness. This need is especially pronounced in tax administration, where frequent system updates and policy changes demand rapid adaptation. In the absence of sufficient training and support, skill gaps may persist irrespective of employees' tenure.

Task-specific skill areas in eBIRForms filing

Effective use of the eBIRForms system requires several task-specific competencies: preparation and accuracy, submission and compliance, troubleshooting and system navigation, and assistance and policy application. Preparation and accuracy entail correctly inputting and validating tax information before submission. Submission and compliance require adherence to established procedures and fulfillment of filing requirements. Troubleshooting and system navigation involve resolving technical issues and utilizing system features efficiently. Assistance and policy application encompass guiding taxpayers and ensuring compliance with BIR regulations. Collectively, these competencies represent the technical and procedural skills essential for successful electronic tax filing.

Conceptual framework

The framework of this study focuses on how the number of years an employee has worked may influence their skill level in eBIRForms filing among Bureau of Internal Revenue employees in Revenue District Office 8, Baguio City. In this case, years of service are treated as the independent variable since they represent the employees' work experience. Meanwhile, skill proficiency in eBIRForms filing is the dependent variable, as it reflects how well employees perform electronic tax filing tasks.

Skill proficiency is measured in four main areas: preparation and accuracy, submission and compliance, troubleshooting and system navigation, and assistance and policy application. According to Human Capital

Theory, introduced by Gary Becker (1964), employees' experience and skills are valuable resources that enable them to perform tasks well and deliver better service (Human Capital Theory - an overview, n.d.). Using this idea, the framework aims to determine whether more work experience is associated with higher proficiency with the eBIRForms system.

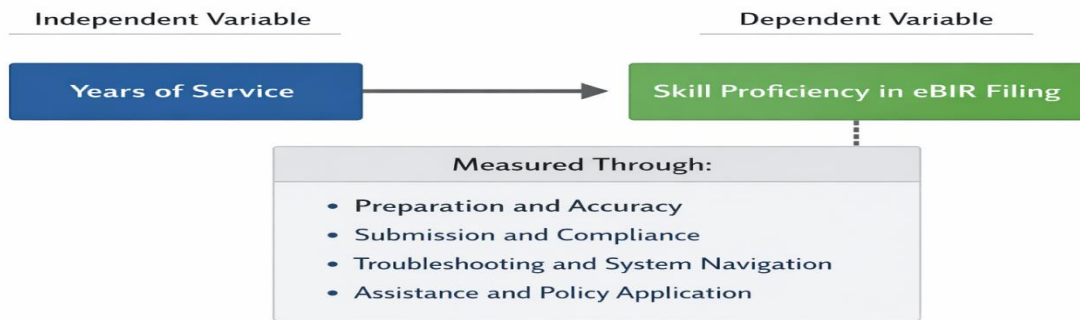


Figure X. Conceptual Framework of the Study

Statement of the problems

This study aimed to assess the digital proficiency of Bureau of Internal Revenue (BIR) employees in using the electronic Bureau of Internal Revenue Forms (eBIRForms) system and identify their training and support needs to enhance its effective implementation. Specifically, it sought to answer the following questions:

1. What is the profile of the respondents in terms of their years of service?
2. What is the level of skill proficiency of BIR employees in RDO 8, Baguio City, in using the eBIRForms system in terms of:
 - 2.1. Preparation and accuracy
 - 2.2. Submission and compliance
 - 2.3. Troubleshooting and system navigation
 - 2.4. Assistance and policy application
3. Is there a significant relationship between the skill proficiency of BIR employees in using the eBIRForms filing system and their years of service?

Research methodology

This chapter explains the research design, where the study took place, who participated, how data were collected, which tools were used, how the data were analyzed, and the ethical steps taken.

Research design

This study used a descriptive–correlational quantitative research design. The descriptive part aimed to determine how skilled Bureau of Internal Revenue (BIR) employees in RDO 8, Baguio City, were at using the eBIRForms system. The correlational part examined whether there was a meaningful

relationship between their years of service and their skill proficiency in the eBIRForms system. This design was suitable because it allowed the study to describe digital skills at the time and to identify statistical relationships between measurable factors without altering them.

Locale of the study

This study was conducted at the Bureau of Internal Revenue (BIR) Revenue District Office No. 8 (RDO 8) in Baguio City. RDO 8 is responsible for administering tax laws within its jurisdiction by collecting taxes, assisting taxpayers, and ensuring compliance with tax regulations. As a frontline office, it works directly with taxpayers and processes electronic tax filings through the Bureau's electronic Bureau of Internal Revenue Forms (eBIRForms) system. Its active use of the eBIRForms system made it an appropriate setting for examining employees' digital proficiency in electronic tax filing.

Population

The study included all 88 employees working at the Bureau of Internal Revenue, Revenue District Office No. 8 in Baguio City. Instead of using a sample, the study involved the entire office to ensure the results accurately reflected skill levels in the district office.

All employees in the office, regardless of their section or unit, were involved in the electronic Bureau of Internal Revenue Forms (eBIRForms) filing process. Their responsibilities included assisting taxpayers in preparing tax returns, guiding them in using the eBIRForms system, resolving minor system issues, and ensuring that electronic filing complies with BIR rules and procedures. Since all employees participated in eBIRForms-related tasks in one way or another, they were considered appropriate respondents for assessing employees' skill levels in using the eBIRForms system.

Data gathering instrument

The primary research instrument was a structured questionnaire developed by the researcher to assess the digital proficiency of Bureau of Internal Revenue (BIR) employees in using the electronic Bureau of Internal Revenue Forms (eBIRForms) system. The questionnaire was based on the study's objectives and informed by the related literature on digital competence and electronic tax filing systems. It was designed to gather information on respondents' years of service, proficiency with the eBIRForms system, and their training and support needs.

The questionnaire consisted of two parts. Part I: Respondents' Profile collected information on respondents' years of service, which served as the study's independent variable. It also gathered data on their section or unit assignment, training related to the eBIRForms system, and the primary source of knowledge in using the system. These variables provided background information about the respondents. Part II: Skill Proficiency in Using the eBIRForms System assessed respondents' competence in performing tasks related to electronic tax filing. The statements were organized into four dimensions: Preparation and Accuracy, which measured respondents' ability to prepare tax returns correctly and ensure the completeness and accuracy of information; Submission and Compliance, which assessed their ability to submit tax returns properly while following BIR filing requirements; Troubleshooting and System Navigation, which measured their ability to navigate the eBIRForms system and resolve common

technical issues; and Assistance and Policy Application, which evaluated their ability to guide taxpayers and correctly apply BIR policies and procedures during the electronic filing process.

Responses were measured using a four-point Likert scale to determine the respondents' level of proficiency in each of the four dimensions:

Scale	Description	Interpretation
4	Highly Proficient	The respondent demonstrates a high level of competence and can perform the task confidently and accurately with minimal difficulty.
3	Proficient	The respondent can perform the task with adequate competence and generally understands the procedures involved.
2	Less Proficient	The respondent has limited competence in performing the task and may require guidance or assistance.
1	Not Proficient	The respondent lacks sufficient competence to perform the task and has difficulty completing the procedure.

The numerical values assigned to the responses were used to compute mean scores, which served as the basis for determining the overall level of employees' proficiency with the eBIRForms system.

Part III: Training and Support Needs-This section collected feedback from respondents about what training and support they needed to use the eBIRForms system. The questions aimed to determine where employees might have needed additional training, technical support, or organizational support to improve at electronic tax filing. These areas are covered using the system, fixing common errors, understanding how to file, and following the Bureau of Internal Revenue rules during filing. The answers were given numerical values to calculate average scores and see how much training and support employees needed overall.

Respondents rated each statement using a four-point Likert scale, which measured the degree to which training and support are needed:

Scale	Description	Interpretation
4	Strongly Needed	Extensive training or support is necessary to improve competence in performing the task.
3	Needed	Additional training or support would be beneficial in improving performance.
2	Slightly Needed	Only minimal training or support is required.
1	Not Needed	Additional training or support is not necessary.

The numerical values assigned to the responses were used to compute mean scores, which helped determine the overall level of training and support needs among employees for using the eBIRForms system.

Part IV: Open-Ended Responses-The last part of the questionnaire included an open-ended question where respondents could share more comments or suggestions about improving eBIRForms training and support for employees. This gave them a chance to share their experiences, observations, and ideas that the earlier questions might not have covered.

The responses obtained from the questionnaire served as the primary data used to determine the level of skill proficiency of BIR employees in using the eBIRForms system and to examine the relationship between employees' years of service and their skill proficiency in performing electronic tax filing tasks.

Data-gathering administration

Before conducting the study, the researcher obtained permission from the appropriate authorities to administer the survey questionnaire to employees of the Bureau of Internal Revenue (BIR) Revenue District Office No. 8 in Baguio City. A formal request letter was submitted to obtain approval to conduct the study.

After approval was granted, the researcher personally administered the questionnaire to all 88 employees of BIR RDO 8, who comprised the study participants. Before the survey, the study's purpose was explained, and respondents were assured that participation was voluntary and that all responses would be treated with strict confidentiality and used solely for academic purposes.

The questionnaire asked respondents to assess their proficiency in using the electronic Bureau of Internal Revenue Forms (eBIRForms) system by rating each statement on a four-point Likert scale. After the completed questionnaires were collected, the responses were checked, organized, and encoded for statistical analysis. The data were then analyzed to determine respondents' skill proficiency and to examine whether years of service were significantly related to proficiency in using the eBIRForms system.

Statistical treatment of data

The data gathered from the questionnaires were organized, coded, and analyzed using appropriate statistical tools to answer the research questions.

The weighted mean was used to determine the level of skill proficiency of Bureau of Internal Revenue (BIR) employees in using the electronic Bureau of Internal Revenue Forms (eBIRForms) system. It was used to compute the average ratings of respondents for each of the four dimensions: Preparation and Accuracy; Submission and Compliance; Troubleshooting and System Navigation; and Assistance and Policy Application. The computed means were interpreted as describing the respondents' overall proficiency in using the eBIRForms system.

The interpretation of the mean scores was based on the following scale:

Mean Range	Interpretation
3.26 – 4.00	Highly Proficient
2.51 – 3.25	Proficient
1.76 – 2.50	Less Proficient

To determine employees' training and support needs related to the use of the eBIRForms system, the weighted mean was also used to analyze responses in Part III of the questionnaire. This allowed the researcher to identify areas where employees perceived a greater need for training or institutional support.

The mean scores for training needs were interpreted using the following scale:

Mean Range	Interpretation
3.26 – 4.00	Strongly Needed
2.51 – 3.25	Needed
1.76 – 2.50	Slightly Needed
1.00 – 1.75	Not Needed

The Pearson Product–Moment Correlation Coefficient (Pearson r) was used to determine whether a significant relationship exists between respondents' years of service and their skill proficiency in using the electronic Bureau of Internal Revenue Forms (eBIRForms) system. This statistical test measured both the strength and direction of the relationship between the two variables. A 0.05 significance level was used to determine whether the relationship was statistically significant.

Ethical declaration

This study complied with the provisions of Republic Act No. 10173, also known as the Data Privacy Act of 2012, and the data protection policies of the Bureau of Internal Revenue. Participation in the study was voluntary, and all participants provided informed consent before completing the questionnaire. The consent form clearly explained the study's purpose, the steps involved, how long it would take to complete the questionnaire, possible risks, and participants' rights, including the right to refuse or stop at any time without penalty.

No personal details, such as names, employee numbers, or contact information, were collected from the participants. All answers were coded and recorded without names to protect privacy. Only the researcher could access the data, which was stored in a password-protected file in accordance with good data security practices. Also, the study results were shown in summary form so that no one could be identified. The study posed very little risk to the participants. Possible risks included the time required to complete the questionnaire and slight discomfort when reflecting on their own skills or training needs. These were addressed by telling participants that there were no right or wrong answers and that the study aimed to improve things, not to judge their performance. Taking part in the study did not affect their job duties, performance reviews, or employment status.

The study protected everyone's rights and well-being by making participation voluntary, keeping responses private and anonymous, and storing information securely. This also helped make sure the research was honest and fair.

Data presentation and analysis

This chapter presents the analysis and interpretation of the data gathered from the respondents. The results are organized according to the Statement of the Problem, which focuses on determining the level of skill proficiency of BIR employees in using the electronic Bureau of Internal Revenue Forms (eBIRForms) system and examining the relationship between employees' years of service and their proficiency in electronic tax filing tasks.

Table 4.1

Reliability Statistics

Scale	Number of items	Cronbach's Alpha	Interpretation
Entire Questionnaire	20	0.8906	Good
Norms:			
Range		Descriptive Interpretation	
.80 - .89		Good	

The reliability test showed that the whole research questionnaire had good internal consistency, with a Cronbach's alpha of 0.8906. This is above the minimum acceptable level of 0.70, meaning the tool is reliable for measuring BIR employees' skill levels and training needs in using the eBIRForms system. A professional statistician helped calculate this to ensure the methods were accurate and appropriate.

Problem 1. What is the profile of the respondents in terms of their years of service?

Table 4.2: *Distribution of respondents according to years of service*

Years of Service	Frequency	Percentage
3 years and below	25	28.4
4–10 years	43	48.9
11 years and above	20	22.7

Source: Data collected from BIR RDO 8 employees through survey questionnaire, 2026.

Table 4.2 presents the distribution of respondents by years of service in the Bureau of Internal Revenue. Of the 88 respondents, 43 employees (48.9%) had 4 to 10 years of service, representing the largest proportion of the workforce. This was followed by 25 employees (28.4%) with 3 years or less of service, while 20 employees (22.7%) had 11 years or more of service.

The findings indicate that nearly half of the respondents were in the mid-career stage of their employment, suggesting that the study included employees with substantial experience in tax administration. At the same time, the presence of both newer and longer-tenured employees provided a balanced distribution of work experience, making the data appropriate for examining whether years of service are associated with employees' proficiency in using the eBIRForms system. This distribution supports the subsequent correlation analysis by ensuring that respondents represented varying levels of work experience.

Problem 2. What is the level of skill proficiency of BIR employees in RDO 8, Baguio City, in using the eBIRForms filing system in terms of:

Table 4.3: *Preparation and accuracy in using the eBIRForms System*

Indicator	Mean	Interpretation
I can accurately prepare tax returns using eBIRForms.	3.48	HP
I can validate entries before submission to ensure correctness.	3.59	HP
I can correct validation errors encountered during preparation.	3.41	HP
Weighted Mean	3.49	HP

Source: Data collected from BIR RDO 8 employees through survey questionnaire, 2026.

Legend: 3.26 – 4.00 Highly Proficient (HP)

Table 4.3 shows how well the respondents can prepare and check their work when using the eBIRForms system. The overall score is 3.49, indicating that most respondents are highly skilled at preparing tax returns and ensuring the information is correct before submission.

Looking at the individual indicators, validating entries before submission had the highest mean of 3.59, indicating that respondents can review and verify the accuracy of the information before filing. Preparing tax returns accurately using eBIRForms had a mean of 3.48, while correcting validation errors during preparation had a mean of 3.41. Both are still interpreted as Highly Proficient, which means that respondents are capable of handling these tasks with a good level of competence.

These findings indicate that respondents possess the necessary skills to perform preparation tasks effectively within the eBIRForms system.

Problem 2. What is the level of skill proficiency of BIR employees in RDO 8, Baguio City, in using the eBIRForms filing system in terms of:

Table 4.4 *Submission and compliance in using the eBIRForms System*

Indicator	Mean	Interpretation
I can submit tax returns via the eBIRForms system without assistance.	3.56	HP
I ensure that all eBIRForms submissions comply with BIR rules and deadlines.	3.57	HP
I can print, save, and archive submitted returns for recordkeeping.	3.58	HP
Weighted Mean	3.57	HP

Source: Data collected from BIR RDO 8 employees through survey questionnaire, 2026.

Legend: 3.26 – 4.00 Highly Proficient (HP)

Table 4.4 shows respondents' skills in Submission and Compliance when using the eBIRForms system. The results show an overall average score of 3.57, classified as Highly Proficient (HP), indicating that respondents are very good at completing electronic tax return submissions while adhering to BIR rules and procedures.

Among the tasks, printing, saving, and storing submitted returns for records received the highest average score of 3.58, followed by ensuring submissions meet BIR rules and deadlines with a score of 3.57. Submitting tax returns through the eBIRForms system without help had a score of 3.56. All tasks were rated as Highly Proficient.

These findings suggested that respondents could effectively complete the submission process and remain compliant with filing requirements.

Problem 2. What is the level of skill proficiency of BIR employees in RDO 8, Baguio City, in using the eBIR filing system in terms of:

Table 4.5 *Troubleshooting and system navigation in using the eBIRForms system*

Indicator	Mean	Interpretation
I can troubleshoot common system errors in eBIRForms.	2.77	P
I can update or reinstall eBIRForms when technical issues arise.	2.93	P
I can navigate and use different versions of the eBIRForms system.	3.03	P
Weighted Mean	2.91	P

Source: Data collected from BIR RDO 8 employees through survey questionnaire, 2026.

Legend: 2.51 – 3.25 Proficient(P)

Table 4.5 presents the respondents' level of proficiency in Troubleshooting and System Navigation when using the eBIRForms system. The overall mean score is 2.91, which is interpreted as Proficient (P). Compared to the earlier areas of Preparation and Accuracy and Submission and Compliance, which were both rated Highly Proficient, this shows a noticeable decrease in skill in handling the system's technical aspects. Updating or reinstalling eBIRForms when technical issues occur had a mean of 2.93. On the other hand, troubleshooting common system errors recorded the lowest mean of 2.77, although it is still within the Proficient level.

The results show that respondents can do regular eBIRForms filing tasks, but they find it harder to handle technical problems. Because of this, they may need more training or support to get better at solving these issues.

Problem 2. What is the level of skill proficiency of BIR employees in RDO 8, Baguio City, in using the eBIRForms filing system in terms of:

Table 4.6 *Assistance and policy application in using the eBIRForms system*

Indicator	Mean	Interpretation
I can guide taxpayers in using eBIRForms effectively.	3.40	HP
I can apply BIR policies and guidelines related to eBIRForms filing.	3.37	HP
I ensure compliance with data privacy and confidentiality in eBIRForms transactions.	3.49	HP

Weighted Mean	3.42	HP
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Source: Data collected from BIR RDO 8 employees through survey questionnaire, 2026.

Legend: 3.26 – 4.00 Highly Proficient (HP)

Table 4.6 shows respondents' skill levels in Assistance and Policy Application when using the eBIRForms system. The overall average score is 3.42, indicating Highly Proficient, showing that respondents can assist taxpayers and follow the correct rules when filing with the eBIRForms system. Among the measures, ensuring data privacy and confidentiality in eBIRForms transactions received the highest average score of 3.49, indicating that respondents are very aware of the need to protect taxpayer information. At the same time, helping taxpayers use eBIRForms well scored 3.40, and applying BIR policies and rules for eBIRForms filing scored 3.37, both of which were also rated as Highly Proficient. These findings suggested that respondents could assist taxpayers while ensuring that eBIRForms transactions complied with existing policies and confidentiality requirements.

Problem 2. What is the level of skill proficiency of BIR employees in RDO 8, Baguio City, in using the eBIRForms filing system in terms of:

Table 4.7. Summary of skill proficiency in eBIRForms filing

Indicator	Mean	Interpretation
Preparation and Accuracy	3.49	HP
Submission and Compliance	3.57	HP
Troubleshooting and System Navigation	2.91	P
Assistance and Policy Application	3.42	HP
Overall Weighted Mean	3.35	HP

Source: Data collected from BIR RDO 8 employees through survey questionnaire, 2026.

Legend: 3.26 – 4.00 – Highly Proficient (HP)

2.51 – 3.25 – Proficient (P)

The results in Tables 4.3 to 4.6 showed that respondents generally had strong skills in using the eBIRForms system. The areas Preparation and Accuracy, Submission and Compliance, and Assistance and Policy Application were all rated Highly Proficient, meaning respondents could prepare tax returns accurately, complete electronic submissions, follow BIR rules, and help taxpayers use the system correctly. These results showed that respondents had the skills needed to handle regular eBIRForms filing tasks well.

The Troubleshooting and System Navigation area was rated Proficient, showing somewhat lower skill levels than the other areas. This meant that while respondents could handle regular tasks well, they might have had trouble with technical system problems. This aligned with Human Capital Theory by Gary Becker (1964), which held that skills grew through experience and ongoing learning. As digital systems became more important in tax work, improving employees' technical skills remained essential.

Based on these findings, the next section shows the respondents' training and support needs for eBIRForms filing.

Table 4.8 *Summary of skill proficiency in eBIR filing*

Indicator	Mean	Interpretation
Practical training on new versions of eBIRForms.	3.32	Strongly Needed
Refresher training on policies and procedures related to eBIR filing.	3.24	Needed
On-site technical assistance or IT help desk support.	3.24	Needed
Peer mentoring or coaching sessions from experienced users.	3.18	Needed
Access to updated manuals and online tutorials.	3.33	Strongly Needed
Recognition or incentives for developing eBIR filing expertise.	3.23	Needed
Overall Weighted Mean	3.26	Strongly Needed

Source: Data collected from BIR RDO 8 employees through survey questionnaire, 2026.

Legend: 3.26 – 4.00 – Strongly Needed
2.51 – 3.25 – Needed

The results in Table 4.8 show that employees still feel a strong need for ongoing training and support in using the eBIRForms system. This aligns with Human Capital Theory, which holds that employees build their skills through continuous learning and training, not just experience. The Ease of Paying Taxes (EOPT) Act (Republic Act No. 11976) only recently strengthened the use of digital tax systems starting in 2024. Since eBIRForms is regularly updated, employees need to continually adjust and improve their skills to keep up with system changes. This explains why even skilled employees still see the need for updated materials, hands-on training, and technical support.

Table 4.9 *Summary of responses to the open-ended question*

Theme	Sample Responses from Participants	Frequency
Regular Training and Seminars	“Regular training and seminars for employees,” “Provide scheduled training to all employees,” “Conduct more seminars and practical training,” “Hands-on training on eBIR.”	10
Updated Learning Materials and Tutorials	“Provide updated modules and pre-recorded videos,” “More manuals and online tutorials,” “Provide learning materials for employees and taxpayers.”	4
System Improvements and Accessibility	“Limit restrictions on office PCs,” “Make eBIR phone friendly,” “Ensure system availability for all forms,” “Improve system compatibility.”	5
Institutional and Logistical Support	“Top management to provide financial support and logistical assistance,” “Improve facilities for training.”	2
Consultation and Collaboration	“Consultation with employees to improve the system,” “Consultation with taxpayers on issues with eBIR.”	2

Source: Data collected from BIR RDO 8 employees through survey questionnaire, 2026.

The responses in Table 4.9 further support the importance of continuous learning and training. Employees consistently suggested regular seminars, hands-on training, and improved learning resources, indicating that they recognize the need to improve their system-use skills.

However, these results help explain why there is no clear relationship between years of service and skill level. While Human Capital Theory, as introduced by Gary Becker (1964), suggests that more experience should lead to higher skill, this idea does not fully apply in this case. The eBIRForms system is relatively new and continues to change, especially with its wider implementation under Republic Act No. 11976 in 2024. Because of this, both newer and more experienced employees must learn and adjust to the system simultaneously, regardless of how long they have been in service. These findings suggested that respondents could assist taxpayers while ensuring that eBIRForms transactions complied with existing policies and confidentiality requirements.

This means that skill in eBIRForms filing is not just about years of service but also depends more on factors such as training, time spent using the system, and access to learning materials. So, offering ongoing, inclusive training for all employees is more important than relying solely on experience.

Table 4.10. *Relationship between Years of Service and Skill Proficiency in eBIR Filing*

Variables	Pearson Correlation (r)	Sig. (2-tailed)	N	Interpretation
Years of Service and Skill Proficiency in eBIR Filing	-0.004	0.971	88	Not Significant

Note:

r = Pearson Product–Moment Correlation Coefficient

Sig. (2-tailed) = Level of significance ($\alpha = 0.05$)

If Sig. > 0.05 → Not Significant

If Sig. ≤ 0.05 → Significant

Table 4.9 shows the link between years of service and skill in eBIRForms filing. The Pearson correlation gave an r-value of -0.004, meaning almost no negative relationship between the two. The p-value of 0.971 is greater than 0.05, so the link is not statistically significant. Therefore, the null hypothesis is accepted, meaning years of service do not significantly affect BIR employees' skill with the eBIRForms system.

Results and discussion

The findings showed that the respondents had varying years of service in the Bureau of Internal Revenue (BIR), with nearly half (48.9%) having served for 4 to 10 years, followed by 28.4% with 3 years or less and 22.7% with 11 years or more. This distribution provided a suitable basis for examining whether years of service are related to employees' proficiency in using the electronic Bureau of Internal Revenue Forms (eBIRForms) system.

The results further revealed that BIR employees in Revenue District Office No. 8 demonstrated a high level of proficiency in using the eBIRForms system, with an overall weighted mean of 3.35. This indicates that employees are generally capable of performing key electronic tax filing tasks, including tax return preparation, submission, compliance, and taxpayer assistance. These findings support the Organization for Economic Co-operation and Development (2017), which emphasized that digital technologies improve tax administration when employees possess the necessary digital skills.

Among the four competency areas, Submission and Compliance obtained the highest mean (3.57), followed by Preparation and Accuracy (3.49) and Assistance and Policy Application (3.42), all interpreted as Highly Proficient. These results suggest that employees are more confident in routine and standardized tasks. In contrast, Troubleshooting and System Navigation received the lowest mean (2.91), although still interpreted as Proficient, indicating that employees experience greater difficulty with technical issues, system updates, and navigation problems. This finding supports previous studies (Sousa & Rocha, 2019; van Laar et al., 2019), which emphasize that digital competence requires continuous learning and the development of higher-level technical skills.

The identified training and support needs further reinforce this finding. Respondents rated practical training on new system versions and access to updated learning resources as Strongly Needed, with an overall weighted mean of 3.26. Likewise, the qualitative responses highlighted the need for regular seminars, hands-on training, and improved technical support. These findings are consistent with Blume et al. (2019), who emphasized that continuous training and effective knowledge transfer are essential for improving employee performance in technology-driven workplaces.

Finally, the study found no significant relationship between years of service and employees' proficiency in using the eBIRForms system ($r = -0.004$, $p = 0.971$). This indicates that employees' digital competence is not determined by tenure alone. While this finding differs from the assumption of Human Capital Theory (Becker, 1964) that experience leads to greater competence, it suggests that proficiency in digital systems depends more on continuous learning, regular use, and the ability to adapt to technological change. This supports the findings of Mergel et al. (2019) and Androniceanu et al. (2023), who argue that successful digital transformation relies more on ongoing learning and adaptability than on years of work experience.

Conclusion

The findings show that the respondents had varying years of service, with most having worked at the Bureau of Internal Revenue (BIR) for 4 to 10 years. This provided a suitable basis for examining whether work experience is associated with employees' proficiency with the electronic Bureau of Internal Revenue Forms (eBIRForms) system.

The study found that BIR employees in Revenue District Office No. 8 generally demonstrated a high level of proficiency in using the eBIRForms system, particularly in routine tasks related to tax preparation, submission, and compliance. However, their proficiency was comparatively lower in

troubleshooting and system navigation, indicating the need to strengthen employees' technical problem-solving skills.

One of the most important findings is that years of service were not significantly related to employees' digital proficiency. This suggests that experience alone does not determine competence in using digital tax systems. Instead, digital proficiency appears to depend more on continuous learning, regular system use, and the ability to adapt to technological changes.

These findings indicate that the assumptions of Human Capital Theory (Becker, 1964) may have limited application in rapidly changing digital work environments. While work experience remains valuable, employees must continuously update their knowledge and skills to keep pace with evolving digital technologies.

From a practical perspective, the findings highlight the importance of providing continuous, competency-based training, accessible learning resources, and technical support to strengthen employees' digital capabilities. These initiatives are consistent with the goals of Republic Act No. 11976 and the BIR Digital Transformation Roadmap (2025–2028), which aim to improve workforce capability and the delivery of digital tax services.

The findings should be interpreted within the limitations of the study. Since the study relied on self-reported responses and involved employees from only one Revenue District Office, the results may not be generalizable to all BIR offices. Future studies may include multiple Revenue District Offices and examine employees' proficiency in using other digital tax platforms, such as the Online Registration and Update System (ORUS), the Electronic Filing and Payment System (eFPS), and the Taxpayer Identification Number (TIN) Verifier.

Overall, the study demonstrates that digital competence is built through continuous learning, adaptability, and organizational support rather than years of service alone. Investing in ongoing training and professional development is therefore essential to developing a digitally competent workforce capable of supporting the BIR's continuing digital transformation.

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