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Analysis Of Determinants of Use Core Tax Administration System in 2025 Using the Unified Theory of Acceptance and Use of Technology 2 (Utaut2) Model

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Abstract

This study aims to analyze the success of the Core Tax Administration System (CTAS) information system from the taxpayer perspective using the UTAUT 2 model. The success of CTAS is crucial; if this tax service system is inadequate for taxpayers, it can reduce the system's adoption rate. The decline in CTAS use by taxpayers will have an impact on decreasing compliance levels, which will ultimately hinder state revenue receipts from the tax sector. The population in this study is the number of companies in Semarang City registered with the Semarang City Department of Industry and Trade (Disperindag) at the end of 2024, namely 845 companies. This study uses the Slovin sampling formula with a 5% error rate, resulting in a sample size of 271 companies. Therefore, the number of samples used in this study was 271 companies in Semarang City. Data were collected using questionnaires distributed to respondents through direct delivery and social media (Google Form). The results showed that Performance Expectancy, Social Influence, and Perceived Security have a positive and significant effect on Behavioral Intention. Furthermore, Facilitating Conditions and Behavioral Intention also had a positive and significant effect on Use Behavior. However, Effort Expectancy, Hedonic Motivation, and Price Value were not found to have a significant effect on Behavioral Intention.

Keywords: CTAS; UTAUT 2; Taxpayers; Behavioral Intention; Determinant Factors.

Abstract

Penelitian ini bertujuan untuk menganalisis keberhasilan Sistem Administrasi Pajak Inti (KTP) dari perspektif wajib pajak menggunakan model UTAUT 2. Keberhasilan KTP sangat penting; jika sistem pelayanan pajak ini tidak memadai bagi wajib pajak, hal itu dapat mengurangi tingkat adopsi sistem. Penurunan penggunaan KTP oleh wajib pajak akan berdampak pada penurunan tingkat kepatuhan, yang pada akhirnya akan menghambat penerimaan negara dari sektor pajak. Populasi dalam penelitian ini adalah jumlah perusahaan di kota Semarang yang terdaftar di Dinas Perindustrian dan

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Perdagangan Kota Semarang (Disperindag) pada akhir tahun 2024, yaitu 845 perusahaan. Penelitian ini menggunakan rumus sampling Slovin dengan tingkat kesalahan 5%, menghasilkan ukuran sampel sebanyak 271 perusahaan. Oleh karena itu, jumlah sampel yang digunakan dalam penelitian ini adalah 271 perusahaan di kota Semarang. Data dikumpulkan menggunakan kuesioner yang didistribusikan kepada responden melalui pengiriman langsung dan media sosial (Google Form)
Hasil penelitian menunjukkan bahwa Ekspektasi Kinerja, Pengaruh Sosial, dan Persepsi Keamanan memiliki pengaruh positif dan signifikan terhadap Niat Perilaku. Selain itu, Kondisi Pendukung dan Niat Perilaku juga memiliki pengaruh positif dan signifikan terhadap Perilaku Penggunaan. Namun, variabel Ekspektasi Upaya, Motivasi Hedonis, dan Nilai Harga tidak ditemukan memiliki pengaruh signifikan terhadap Niat Perilaku.

Kata kunci: CTAS, UTAUT 2, Wajib Pajak, Niat Perilaku, Faktor Penentu

1. INTRODUCTION

The development of information technology over the past two decades has changed the paradigm of public services around the world. Governments are required to provide services that are more efficient, transparent, and responsive to the needs of the community. In the context of taxation, digitization has become a strategic instrument for improving the effectiveness of administration and taxpayer compliance. The Directorate General of Taxes (DJP) as the national tax authority has implemented various digital innovations, including e-filing, e-billing, e-invoicing, unified e-bupot, and other electronic administration systems. In 2023–2024, the DJP launched the Core Tax Administration System (CTAS) as a new core system aimed at integrating all taxation business processes in real time. The implementation of CTAS marks a major transformation because this system not only replaces old applications but also builds a modern tax administration framework based on data, automation, and analytics.

The success of CTAS implementation depends not only on the readiness of the DJP's technological infrastructure, but also on the level of acceptance and use by taxpayers. In the literature on technology adoption, user acceptance is a critical factor that determines the success of new information systems (Kholid et al., 2020). Farizi et al. (2020) emphasizes that a complex tax administration system can only run optimally if users understand its benefits and ease of use. Similar findings were reported by Hermanto et al. (2022), which show that perceptions of benefits, ease of use, and social support have a significant influence on the intention to use a digital-based taxation system. However, several studies highlight the inconsistency of research results, particularly regarding the variables of hedonistic motivation, price value, and system usage habits (Prasetya & Purnamawati, 2020). This indicates the need for further research with newer and more complex system objects such as CTAS.

Empirical studies related to CTAS are still very limited given that this system is still in the early stages of implementation. Most previous studies have focused on previous electronic systems, such as e-filing, e-invoicing, or e-bupot. For example, Prasetya &

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Purnamawati (2020) found that performance expectancy and effort expectancy significantly influence the use of e-filing, while Dianfah et al. (2024) study revealed that hedonic motivation and usage habits do not always influence interest in using digital taxation systems. The inconsistency of findings between these studies forms an important research gap, especially when tested in the context of CTAS, which has different characteristics, namely a broader service coverage, a higher level of integration, and greater adaptation demands for taxpayers. In addition, very few previous studies have included the perceived security variable in the UTAUT2 model in the context of taxation. In fact, trust in data security is a crucial factor for users in deciding to use digital systems, especially those related to taxpayers' financial and identity information. Hermanto et al. (2022) mention that system security affects users' perceptions of benefits and confidence, but research on the direct contribution of perceived security to behavioral intention is still minimal, especially in Indonesia. Thus, this research is highly urgent in order to fill the gap in the literature and support the DJP in ensuring a successful transition to a fully digital tax administration.

The urgency of this research is also driven by the DJP's need to obtain an overview of the readiness of corporate taxpayers to use CTAS, especially in areas with high economic activity such as Semarang City. An empirical evaluation of the factors that influence CTAS adoption can form the basis for developing strategies for socialization, assistance, service feature improvements, and further implementation policies. From an academic perspective, this research offers novelty in the form of a combination of the UTAUT2 model with perceived security and a focus on the CTAS system, which is still relatively new and has not been widely studied. In addition, this research re-examines the consistency of UTAUT2 variables in the context of a more complex digital system, thereby enriching the literature on technology adoption in the field of taxation.

Based on this background, the objectives of this study are to: (1) analyze the influence of performance expectancy, effort expectancy, social influence, facilitating conditions, hedonic motivation, price value, habit, and perceived security on behavioral intention in the use of CTAS; (2) analyze the influence of facilitating conditions, habit, and behavioral intention on taxpayer use behavior; and (3) identify the dominant factors that influence the acceptance and use of CTAS as a reference for policy recommendations for the DJP.

2. THEORETICAL FRAMEWORK

Performance Expectancy (PE)

Performance expectancy is defined as the level of confidence users have that using technology will improve their performance. Mahendra et al. (2017) research shows that perceptions of the benefits of digital taxation systems have a significant effect on interest in using them. Similar findings were reported by Venkatesh et al. (2012), who stated that PE is the strongest factor in predicting interest in using e-filing. In the context of CTAS, system benefits such as data integration, ease of fulfilling tax obligations, and acceleration of administrative processes are the main considerations for taxpayers. Therefore, PE is expected to have a positive effect on behavioral intention.

H1: Performance expectancy has a positive effect on behavioral intention to use CTAS.

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Effort Expectancy (EE)
Effort expectancy refers to users' perceptions of the ease of operating technology. Setiawati et al. (2021) found that perceptions of ease have an influence on the acceptance of e-invoice systems, although some studies, such as Mahendra et al. (2017), show the opposite results. This inconsistency raises the opportunity to re-examine the role of EE in the context of more complex systems such as CTAS. In theory, the easier the system is to use, the greater the interest of users.
H2: Effort expectancy has a positive effect on behavioral intention to use CTAS.

Social Influence (SI)
Social influence is the influence of the environment, such as coworkers, agencies, and tax authorities, which affects decisions on technology use. Hermanto et al. (2022) show that SI has a significant influence on interest in using e-bupot, especially in organizations with a strong hierarchical structure. In the context of CTAS, DJP socialization, internal company support, and common industry practices are expected to play an important role.
H3: Social influence has a positive effect on behavioral intention to use CTAS.

Facilitating Conditions (FC)
Facilitating conditions measure the extent to which users feel they have technical support, resources, and understanding to use the system. Mahendra et al. (2017) research shows that the availability of supporting facilities has a significant influence on the behavior of using the electronic taxation system. In CTAS, support such as training, user guides, and infrastructure readiness are critical factors.
H4: Facilitating conditions have a positive effect on behavioral intention to use CTAS.
H9: Facilitating conditions have a positive effect on CTAS use behavior.

Hedonic Motivation (HM)
Hedonic motivation is the pleasure felt in using technology. Previous studies have shown varying results. Prasetya & Purnamawati (2020) found that HM was not significant in the context of taxation systems due to their formal nature and lack of entertainment orientation. However, UTAUT2 emphasizes that HM can be relevant in some digital contexts.
H5: Hedonic motivation has a positive effect on behavioral intention to use CTAS.

Price Value (PV)
Price value refers to users' evaluation of the benefits of the system compared to the costs or sacrifices incurred. Venkatesh et al. (2012) state that PV is not always significant in taxation systems because digital taxation services do not incur direct costs for users. However, PV remains relevant in the context of perceived time, effort, and risk burdens.
H6: Price value has a positive effect on behavioral intention to use CTAS.

Habit (HB)
Habit is the tendency of users to behave based on habit. Fauzi et al. (2018) shows that previous habits of using digital systems, such as e-filing and e-billing, can influence behavior in using new systems. In CTAS, taxpayers' experience in using previous electronic taxation

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systems is expected to increase the tendency to use it.
H7: Habit has a positive effect on behavioral intention to use CTAS.
H10: Habit has a positive effect on CTAS use behavior.

Perceived Security (PS)
Perceived security describes users' confidence in data protection and transaction security in digital systems. In taxation studies, PS is an important factor because tax data is sensitive. Arpaci et al. (2015) asserts that perceptions of system security influence trust and interest in using technology. In CTAS, PS is expected to have a significant influence given that the system contains taxpayer identity and transaction data.
H8: Perceived security has a positive effect on behavioral intention to use CTAS.

Behavioral Intention (BI)
In the UTAUT2 model, behavioral intention is the main predictor of use behavior. Previous studies have consistently shown a positive relationship between intention and behavior in the use of digital taxation systems (Kholid et al., 2020; Prasetya & Purnamawati, 2020). Thus, a similar relationship is expected to apply to CTAS.
H11: Behavioral intention has a positive effect on CTAS use behavior.

3. RESEARCH METHODS

The method used to analyze data and test hypotheses in this study is Partial Least Square (PLS). PLS is a powerful analysis method and is often referred to as soft modeling because it eliminates the assumption that data must be normally distributed (Ghozali, 2018). PLS can be used to process both small data sets (38 samples) and large data sets (1,000 samples or more) (Indrawati et al., 2017:69). The software used is SmartPLS 3. This study aims to explain the influence between constructs (performance expectancy, effort expectancy, social influence, facilitating conditions, hedonic motivation, price value, habit, and perceived security) with their respective indicators and to explain the influence between constructs. PLS analysis is carried out in three stages, namely:

Outer model analysis was conducted to ensure that the measurements taken were appropriate for use (valid and reliable) (Ghozali, 2018). This outer model analysis specified the relationship between latent variables and their indicators. It can also be said that the outer model defined how each indicator was related to its latent variable. The tests conducted on the outer model were as follows:

1. *Convergent Validity*
   Convergent Validity measures the accuracy of an item or set of items in a variable in relation to what is being measured (Indrawati et al., 2017:69). This value is the factor loading value on the latent variable with its indicators. The expected factor loading value is more than 0.7 (Ghozali, 2018). Convergent Validity can also be measured by Average Variance Extracted (AVE). AVE measures how much the items used to measure a variable converge (unite or correlate) compared to the items used to measure other variables in a model (Indrawati et al., 2017:70). An AVE value greater than 0.5 is recommended, meaning that 50% or more of the variance of the indicator can be

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explained (Ghozali, 2018).

2. *Discriminant Validity*
   Discriminant validity measures the extent to which items measuring a variable differ from items used to measure other variables and measures whether items used to measure a variable accidentally measure other variables that are not intended to be measured (Indrawati et al., 2017:70). This value is the cross-loading factor value, which is useful for determining whether the construct has adequate discriminant validity. The loading value on the intended construct must be greater than the loading value on other constructs.
3. *Reliability*
   Reliability in this case refers to internal consistency reliability, which measures the extent to which indicator variables increase when latent variables increase (Indrawati et al., 2017:70). The most well-known criteria used to measure internal consistency are Cronbach's Alpha (CA) or Composite Reliability (CR). Data with a CA or CR value of more than 0.7 has high reliability (Ghozali, 2018).

The inner model is a model that describes the relationship between latent variables based on substantive theory. This model is evaluated using R-square. Changes in the R-square value can be used to assess whether a particular independent latent variable has a substantive effect on the dependent latent variable. R-square values of 0.67, 0.33, and 0.19 indicate that the model is "Strong," "Moderate," and "Weak," respectively (Ghozali, 2018). In addition to looking at the R-Square value, PLS model evaluation can also be done with Q2 predictive relevance, often referred to as predictive sample reuse, developed by Stone (1974) and Geisser (1975) (Ghozali, 2018). $Q^2 > 0$ indicates that the model has predictive relevance. q^2 predictive relevance values of 0.02, 0.15, and 0.35 indicate that the model is weak, moderate, and strong, respectively.

Hypothesis testing is the testing of hypothesized relationships between latent variables. The significance of the estimated parameters provides very useful information about the relationships between the research variables. In hypothesis testing, the significance level used to determine whether to accept or reject the proposed hypothesis is 5% or a t-table of 1.645, where if the p-value is < 0.05 or the t-statistic value is > t (table (1.645), then the hypothesis is accepted (Ghozali, 2018).

4. DATA ANALYSIS AND DISCUSSION

The population in this study was the number of companies in Semarang City registered with the Semarang City Industry and Trade Office (Disperindag) at the end of 2024, namely 350 companies. This study used the Slovin sampling formula with an error rate of 5%. Thus, the number of samples used in this study was 187 companies in Semarang City. The available questionnaires were distributed to respondents through direct delivery and social media, and the respondents then filled out the Google Form.

The independent variables in this study include performance expectancy, effort expectancy, social influence, facilitating conditions, hedonic motivation, price value, and habit. Meanwhile, the dependent variables are variables that are influenced or affected by

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the independent variables. The dependent variables include Behavioral intention and Use behavior, which are moderated by Gender, age, and experience.

In this study, model and hypothesis testing were conducted by adopting the Partial Least Square Structural Equation Modeling (SEM-PLS) approach. This method was chosen for its ability to analyze complex relationships between variables, especially when the data used did not meet the assumptions of normal distribution. The analysis was performed using SmartPLS version 4.0 software, which provides various tools to facilitate parameter estimation, model quality evaluation, and testing the significance of the relationship between constructs. With the support of SmartPLS 4.0, researchers can apply testing procedures more efficiently and obtain results that support the validity and reliability of the research findings as a whole.

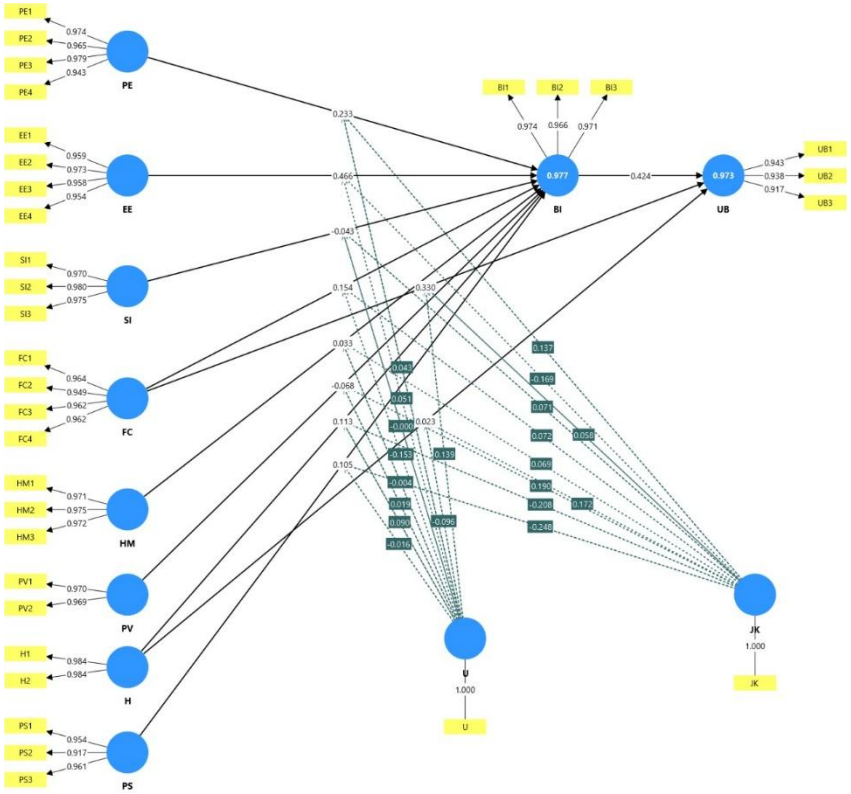

Figure 1 Outer Loading
Source: Data processed using SmartPLS version 4.0

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Table 1 Outer Loading Result

	BI	EE	FC	H	HM	JK	PE	PS	PV	SI	U	UB
BI1	0.9742											
BI2	0.9661											
BI3	0.9706											
EE1		0.9587										
EE2		0.973										
EE3		0.9579										
EE4		0.9544										
FC1			0.9639									
FC2			0.9491									
FC3			0.962									
FC4			0.9625									
H1				0.9841								
H2				0.9838								
HM1					0.9709							
HM2					0.9747							
HM3					0.9723							
JK						1						
PE1							0.9735					
PE2							0.9648					
PE3							0.9788					
PE4							0.9429					
PS1								0.9536				
PS2								0.9167				
PS3								0.9608				
PV1									0.9701			
PV2									0.969			

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	BI	EE	FC	H	HM	JK	PE	PS	PV	SI	U	UB
									4			
SI1										0.9698		
SI2										0.9805		
SI3										0.9754		
U											1	
UB1												0.9426
UB2												0.938
UB3												0.9173

Source: Data processed using SmartPLS version 4.0

Table 1 shows that all construct indicators have an Outer Loading value >0.70. Indicators from all constructs show an Outer Loading value of 1.000, proving that all indicators are valid and meet convergent validity.

Table 2 Average Variance Extracted (AVE) Values

	Average Variance Extracted (AVE)
BI	0.941518851
EE	0.923600155
FC	0.920456383
H	0.96815734
HM	0.945984499
PE	0.931419174
PS	0.890940405
PV	0.940418151
SI	0.951091667
UB	0.869906111

Source: Data processed using SmartPLS version 4.0

Based on Table 2, it shows that each variable has met the AVE value requirement of > 0.5. This indicates that each indicator has met the convergent validity requirement through both the Outer Loading value and AVE value tests.

Table 3 Cronbach's Alpha Values

	Cronbach's Alpha
BI	0.968937283
EE	0.97241172
FC	0.97118176

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H	0.967110469
HM	0.97145111
PE	0.97539256
PS	0.940928951
PV	0.936645513
SI	0.974284321
UB	0.925151602

Source: Data processed using SmartPLS version 4.0

Table 3 shows that the Cronbach's Alpha value of each research variable is >0.70. Thus, the variables in this study can be considered reliable because they meet the Cronbach's Alpha value requirement.

Table 4 *Composite Reliability Values*

	Composite Reliability (rho_a)
BI	0.969
EE	0.973
FC	0.971
H	0.967
HM	0.972
PE	0.976
PS	1.004
PV	0.937
SI	0.975
UB	0.925

Source: Data processed using SmartPLS version 4.0

Table 4 shows that the Composite Reliability value is >0.70, which means that the variables in this study meet the Composite Reliability value requirements to be considered reliable.

The inner model (structural model) test is a structural model for predicting causal relationships between latent variables. The inner model can be tested using the coefficient determination test (R-Square), which is used to explain how strong the influence of independent variables is on dependent variables.

Table 5 Uji R-Square Result

	R-square
BI	0.977
UB	0.973

Source: Data processed using SmartPLS version 4.0

Based on Table 5, it can be concluded that the R-Square for Behavioral intention = 0.977, which means that the ability of independent variables to influence Behavioral intention is included in a strong structural model, namely 97.7%, while the remaining 2.3% is influenced by other variables.

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Based on Table 5, it can be concluded that the R-Square for Use Behavior = 0.973, which means that the ability of independent variables to influence Use Behavior is included in a strong structural model, namely 97.3%, while the remaining 2.7% is influenced by other variables.

Table 6 Hypothesis Testing

	P values
Behavioral intention -> Use behavior	0.000
Effort expectancy -> Behavioral intention	0.025
Facilitating conditions -> Behavioral intention	0.498
Facilitating conditions -> Use behavior	0.014
Habit -> Behavioral intention	0.424
Habit -> Use behavior	0.772
Hedonic Motivation -> Behavioral intention	0.802
Gender -> Behavioral intention	0.810
Gender -> Use behavior	0.228
Gender x Effort expectancy -> Behavioral intention	0.465
Gender x Facilitating conditions -> Behavioral intention	0.783
Gender x Facilitating conditions -> Use behavior	0.665
Gender x Habit -> Behavioral intention	0.218
Gender x Habit -> Use behavior	0.064
Gender x Hedonic Motivation -> Behavioral intention	0.668
Gender x Performance expectancy -> Behavioral intention	0.595
Gender x Perceived security -> Behavioral intention	0.139
Gender x Price value -> Behavioral intention	0.333
Gender x Social influence -> Behavioral intention	0.744
Performance expectancy -> Behavioral intention	0.313
Perceived security -> Behavioral intention	0.523
Price value -> Behavioral intention	0.696
Social influence -> Behavioral intention	0.817
Age -> Behavioral intention	0.679
Age -> Use behavior	0.184
Age x Effort expectancy -> Behavioral intention	0.633
Age x Facilitating conditions -> Behavioral intention	0.226
Age x Facilitating conditions -> Use behavior	0.001
Age x Habit -> Behavioral intention	0.239
Age x Habit -> Use behavior	0.015
Age x Hedonic Motivation -> Behavioral intention	0.959
Age x Performance expectancy -> Behavioral intention	0.673

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	P values
Age x Perceived security -> Behavioral intention	0.655
Age x Price value -> Behavioral intention	0.784
Age x social influence -> Behavioral intention	0.996

Source: Data processed using SmartPLS version 4.0

Based on Table 4.6, the following conclusions can be drawn:

1. The p-value for Performance Expectancy on Behavioral Intention is 0.313 > 0.05 (not significant). From these results, it can be concluded that Price Expectancy does not have a significant effect on Behavioral Intention.
    a. The p-value for Performance Expectancy on Behavioral Intention moderated by Age is 0.673 > 0.05 (not significant). From these results, it can be concluded that Performance Expectancy does not have a significant effect on Behavioral Intention moderated by age.
    b. The p-value for Performance expectancy on Behavioral intention moderated by Gender is 0.595 > 0.05 (not significant). From these results, it can be concluded that performance expectancy does not significantly affect behavioral intention moderated by gender.
2. The p-value for effort expectancy on behavioral intention is 0.025 < 0.05 (significant). From these results, it can be concluded that effort expectancy significantly affects behavioral intention.
    a. The p-value for Effort expectancy on Behavioral intention moderated by age is 0.633 > 0.05 (not significant). From these results, it can be concluded that Effort expectancy does not have a significant effect on Behavioral intention moderated by age.
    b. The p-value for Effort expectancy on Behavioral intention moderated by Gender is 0.465 > 0.05 (not significant). From these results, it can be concluded that Effort expectancy does not have a significant effect on Behavioral intention moderated by Gender.
3. The p-value for social influence on Behavioral intention is 0.817 > 0.05 (not significant). From these results, it can be concluded that social influence does not have a significant effect on Behavioral intention.
    a. The p-value for social influence on Behavioral intention moderated by age is 0.996 > 0.05 (not significant). From these results, it can be concluded that social influence does not have a significant effect on Behavioral intention moderated by age.
    b. The p-value for social influence on Behavioral intention moderated by Gender is 0.744 > 0.05 (not significant). From these results, it can be concluded that social influence does not significantly affect behavioral intention moderated by gender.
4. The p-value for facilitating conditions on behavioral intention is 0.498 > 0.05 (not significant). From these results, it can be concluded that facilitating conditions do not significantly affect behavioral intention.
    a. The p-value for Facilitating conditions on Behavioral intention moderated by age is 0.226 > 0.05 (not significant). From these results, it can be concluded that

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Facilitating conditions do not have a significant effect on Behavioral intention moderated by age.

b. The p-value for Facilitating Conditions on Behavioral Intention moderated by Gender is 0.783 > 0.05 (not significant). From these results, it can be concluded that Social influence does not have a significant effect on Behavioral intention moderated by Gender.

5. The p-value for Hedonic Motivation on Behavioral intention is 0.802 > 0.05 (not significant). From these results, it can be concluded that Hedonic Motivation does not have a significant effect on Behavioral intention.
   a. The p-value for Hedonic Motivation on Behavioral intention moderated by age is 0.959 > 0.05 (not significant). From these results, it can be concluded that Hedonic Motivation does not significantly influence Behavioral Intention moderated by age.
   b. The p-value for Hedonic Motivation on Behavioral Intention moderated by Gender is 0.668 > 0.05 (not significant). From these results, it can be concluded that Hedonic Motivation does not significantly influence Behavioral Intention moderated by Gender.
6. The p-value for Price value on Behavioral intention is 0.696 > 0.05 (not significant). From these results, it can be concluded that Price value does not have a significant effect on Behavioral intention.
   a. The p-value for Price value on Behavioral intention moderated by age is 0.784 > 0.05 (not significant). From these results, it can be concluded that Price value does not have a significant effect on Behavioral intention moderated by age.
   b. The p-value for Price value on Behavioral intention moderated by Gender is 0.333 > 0.05 (not significant). From these results, it can be concluded that Price value does not significantly affect Behavioral intention moderated by Gender.
7. The p-value for Habit on Behavioral intention is 0.424 > 0.05 (not significant). From these results, it can be concluded that Habit does not significantly affect Behavioral intention.
   a. The p-value for Habit on Behavioral Intention moderated by age is 0.239 > 0.05 (not significant). From these results, it can be concluded that Habit does not have a significant effect on Behavioral Intention moderated by age.
   b. The p-value for Habit on Behavioral Intention moderated by Gender is 0.218 > 0.05 (not significant). From these results, it can be concluded that Hedonic Motivation does not significantly influence Behavioral Intention moderated by Gender.
8. The p-value for perceived security on behavioral intention is 0.523 > 0.05 (not significant). From these results, it can be concluded that perceived security does not have a significant effect on behavioral intention.
   a. The p-value for perceived security on behavioral intention moderated by age is 0.655 > 0.05 (not significant). From these results, it can be concluded that perceived security does not have a significant effect on behavioral intention moderated by age.
   b. The p-value for Perceived Security on Behavioral Intention moderated by Gender is 0.139 > 0.05 (not significant). From these results, it can be concluded that Perceived Security does not significantly affect Behavioral Intention moderated by Gender.

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9. The p-value for Facilitating conditions on Use behavior is 0.014 < 0.05 (significant). From these results, it can be concluded that Facilitating conditions have a significant effect on Use behavior.
    a. The p-value for Facilitating condition on Use behavioral moderated by age is 0.001 < 0.05 (significant). From these results, it can be concluded that Facilitating condition has a significant effect on Use behavioral moderated by age.
    b. The p-value for Facilitating conditions on Use behavior moderated by Gender is 0.665 > 0.05 (not significant). From these results, it can be concluded that Facilitating conditions do not have a significant effect on Use behavior moderated by Gender.
10. The p-value for Habit on Use behavior is 0.772 > 0.05 (not significant). From these results, it can be concluded that Habit does not have a significant effect on Use behavior.
    a. The p-value for Habit on Use Behavior moderated by Age is 0.015 < 0.05 (significant). From these results, it can be concluded that Habit has a significant effect on Use behavior moderated by age.
    b. The p-value for Habit on Use behavior moderated by Gender is 0.064 > 0.05 (not significant). From these results, it can be concluded that Habit does not have a significant effect on Use behavior moderated by Gender.
11. The p-value for Behavioral intention on Use behavior is 0.000 < 0.05 (significant). From these results, it can be concluded that Behavioral intention has an effect on Use behavior.

5. CONCLUSIONS AND SUGGESTIONS

This study aims to analyze the success of the Core Tax Administration System (CTAS) according to taxpayers using the UTAUT 2 model. The data used was obtained through a questionnaire distributed to companies in Semarang City registered with the Semarang City Industry and Trade Office (Disperindag) at the end of 2024. Based on testing conducted using the SEM-PLS approach with the help of the SmartPLS 4 application, the following conclusions were obtained:

1. Testing of the Performance Expectation variable on Behavioral intention 0.313 > 0.05 (not significant). From these results, it can be concluded that Price value does not have a significant effect on Behavioral intention.
    a. Testing the variable Performance Expectancy on Behavioral Intention moderated by Age 0.673 > 0.05 (not significant). From these results, it can be concluded that Performance Expectancy does not have a significant effect on Behavioral Intention moderated by age.
    b. Testing the variable of Performance Expectancy on Behavioral Intention moderated by Gender 0.595 > 0.05 (not significant). From these results, it can be concluded that Performance Expectancy does not have a significant effect on Behavioral Intention moderated by Gender.
2. Testing the variable of Effort expectancy on Behavioral intention 0.025 < 0.05 (significant). From these results, it can be concluded that Effort expectancy has a significant effect on Behavioral intention.

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   a. Testing the variable of Effort expectancy on Behavioral intention moderated by age 0.633 > 0.05 (not significant). From these results, it can be concluded that Effort expectancy does not significantly affect Behavioral intention moderated by age.
   b. Testing the variable of Effort Expectancy on Behavioral Intention moderated by Gender 0.465 > 0.05 (not significant). From these results, it can be concluded that Effort expectancy does not significantly affect Behavioral intention moderated by Gender.
3. Testing the variable of social influence on Behavioral intention 0.817 > 0.05 (not significant). From these results, it can be concluded that social influence does not significantly affect Behavioral intention.
   a. Testing the variable of social influence on behavioral intention moderated by age 0.996 > 0.05 (not significant). From these results, it can be concluded that social influence does not have a significant effect on behavioral intention moderated by age.
   b. Testing the variable of social influence on behavioral intention moderated by gender 0.744 > 0.05 (not significant). From these results, it can be concluded that social influence does not significantly affect behavioral intention moderated by gender.
4. Testing the variable of facilitating conditions on behavioral intention 0.498 > 0.05 (not significant). From these results, it can be concluded that facilitating conditions do not significantly affect behavioral intention.
   a. Testing of variables in facilitating conditions on behavioral intention moderated by age 0.226 > 0.05 (not significant). From these results, it can be concluded that facilitating conditions do not have a significant effect on behavioral intention moderated by age.
   b. Testing the variables in Facilitating conditions on Behavioral intention moderated by Gender 0.783 > 0.05 (not significant). From these results, it can be concluded that social influence does not have a significant effect on Behavioral intention moderated by Gender.
5. Testing the variable of Hedonic Motivation on Behavioral intention 0.802 > 0.05 (not significant). From these results, it can be concluded that Hedonic Motivation does not have a significant effect on Behavioral intention.
   a. Testing the variable of Hedonic Motivation on Behavioral intention moderated by age 0.959 > 0.05 (not significant). From these results, it can be concluded that Hedonic Motivation does not have a significant effect on Behavioral intention moderated by age.
   b. Testing the variable of Hedonic Motivation on Behavioral intention moderated by Gender 0.668 > 0.05 (not significant). From these results, it can be concluded that Hedonic Motivation does not significantly affect Behavioral Intention moderated by Gender.
6. Testing the variable of Price Value on Behavioral Intention 0.696 > 0.05 (not significant). From these results, it can be concluded that Price Value does not significantly affect Behavioral Intention.

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a. Testing the variable of price value on behavioral intention moderated by age 0.784 > 0.05 (not significant). From these results, it can be concluded that price value does not have a significant effect on behavioral intention moderated by age.
b. Testing the variable of price value on behavioral intention moderated by gender 0.333 > 0.05 (not significant). From these results, it can be concluded that Price value does not have a significant effect on Behavioral intention moderated by Gender.

7. Testing the variable of Habit on Behavioral intention 0.424 > 0.05 (not significant). From these results, it can be concluded that Habit does not have a significant effect on Behavioral intention.
   a. Testing the variable of Habit on Behavioral intention moderated by age 0.239 > 0.05 (not significant). From these results, it can be concluded that Habit does not have a significant effect on Behavioral intention moderated by age.
   b. Testing the variable of Habit on Behavioral intention moderated by Gender 0.218 > 0.05 (not significant). From these results, it can be concluded that Hedonic Motivation does not have a significant effect on Behavioral intention moderated by Gender.
8. Testing the variable of Perceived Security on Behavioral Intention 0.523 > 0.05 (not significant). From these results, it can be concluded that Perceived Security does not significantly influence Behavioral Intention.
   a. Testing the variable of perceived security on behavioral intention moderated by age 0.655 > 0.05 (not significant). From these results, it can be concluded that perceived security does not have a significant effect on behavioral intention moderated by age.
   b. Testing the variable of Perceived Security on Behavioral Intention moderated by Gender 0.139 > 0.05 (not significant). From these results, it can be concluded that Perceived Security does not significantly affect Behavioral Intention moderated by Gender.
9. Testing the variable of Facilitating Conditions on Use Behavioral 0.014 < 0.05 (significant). From these results, it can be concluded that Facilitating Conditions significantly affect Use Behavioral.
   a. Testing of variables in facilitating conditions on behavioral use moderated by age 0.001 < 0.05 (significant). From these results, it can be concluded that facilitating conditions have a significant effect on behavioral use moderated by age.
   b. Testing the variable in Facilitating conditions on Use behavior moderated by Gender 0.665 > 0.05 (not significant). From these results, it can be concluded that Facilitating conditions do not have a significant effect on Use behavior moderated by Gender.
10. Testing the variable of Habit on Use behavior 0.772 > 0.05 (not significant). From these results, it can be concluded that Habit does not have a significant effect on Use behavior.
    a. Testing the variable of Habit on Use Behavior moderated by Age 0.015 < 0.05 (significant). From these results, it can be concluded that Habit has a significant effect on Use behavior moderated by age.

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b. Testing the variable Habit on Use behavior moderated by Gender 0.064 > 0.05 (not significant). From these results, it can be concluded that Habit does not have a significant effect on Use behavior moderated by Gender.

11. Testing of the variable on Behavioral intention on Use behavioral 0.000 < 0.05 (significant). From these results, it can be concluded that Behavioral intention on Use behavioral.

In every study, there are several limitations that are important to identify so that the results of the study can be understood in the proper context. This section describes the various limitations found in this study. These limitations form the basis for considering the interpretation of the results and provide direction for further research. The limitations of this study are as follows:

Limited scope of respondents

This study only involved respondents from certain agencies or regions, so the results may not fully describe the behavior of CTAS users throughout Indonesia.

Limited variables in the UTAUT2 model

This study only uses variables found in the UTAUT2 model without adding other external factors, such as user satisfaction, perception of the ease of the tax system, or trust in the government.

Data obtained based on perception (self-report)

Measurements were conducted through questionnaires, so there is a possibility of perception bias from respondents and do not fully reflect actual behavior in using CTAS.

Suggestions for further research that can be used to develop this type of research are as follows:

Expansion of the research sample

Future researchers are advised to involve respondents from various regions, agencies, or types of taxpayers so that the research results are more representative.

Adding external variables

Future research can add variables such as trust, system quality, or user satisfaction to enrich the understanding of the factors that influence the use of CTAS.

Focus on user segmentation

Future research can differentiate the analysis based on age group, type of work, or level of digital literacy to see if there are differences in system usage behavior.

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