

ABSTRACT

PT Finnet Indonesia was established on October 31, 2005 aimed at providing IT infrastructure, applications and content to serve the needs of information and transaction systems for financial institutions and government in Indonesia through the business of electronic payment and Information and Communication Technologies. PT. Finnet Indonesia has collaborated with the City of Surakarta in implementing the PHRI Online Tax Service, starting from 2017 until now. PT. Finnet Indonesia has distributed PHRI Online Tax services. Along with the application of Smart City in Surakarta, The application of PHRI Online Tax Services is part of the implementation of Smart Governance so that the implementation of taxes becomes transparent.

This study aims to analyze the factors that influence the Intention of customer Behavior in using PHRI Online Tax Service using the Unified Theory of Acceptance and Use of Technology 2 (UTAUT2) model with The UTAUT2 factors are modified and consist of Performance Expectancy, Effort Expectancy, Social Influency, Facilitating Condinations, Hedonic motivation, Habit and Trust as the main variables as well as Age and Gender as moderate.

This study uses descriptive methods to explain customer perceptions of variables and examine causal relationships between variables based on hypotheses in the study. The study used a survey by conducting questionnaires on PHRI Online Tax Service in Surakarta to provide perceptions of adoption using PHRI Online Tax Service. The data analysis technique was carried out using Partial Least Squares (PLS) 3.0

The results showed that the descriptive variables modified UTATUT2 PHRI Online Tax Service with approval index values based on customer perceptions from the highest to lowest were Use Behavior, Facilitating Condition, Trust, Habit, Behavior Intention, Performance Expectancy, Effort Expentacy, Hedonic Motivation and Social Influence. The results of hypothesis to variables in the Behavior of individual interest to use PHRI Online Tax Service. which have a positive effect on Behavior Intention are 2 (two), namely Facilitating Condition and Habit, while those that have no positive effect on Use Behavior are 2 (two), namely Facilitating Condition and Behavior Intention. Variables that have no positive effect on Behavior Intention are 5 (five), namely Performance Expectancy, Effort Expectancy, Social Influence, Hedonic Motivation and Trust, while those that have no positive effect is Habit. The Age moderator the relationships that occur between Facilitting Condition to Use Behavior, while the Gender Moderator has not moderate the relationship that occurs between the variables Perfomance Expectancy, Effort Expectancy, Social Influency, Facilitating Condinations, hedonic motivation, Habit dan Trust to Behavior Intention or Use Behavior

Keywords: *Technology Adoption, Unified Theory of Acceptance and Use of Technology 2; Online Tax Service PHRI.*