

ABSTRACT

PT. Finnet Indonesia has collaborated with the Boyolali Regency Government regarding the implementation of the PHRI Online Tax since 2021. The number of Taxpayers who use the PHRI Online Tax service in Boyolali Regency is 143 taxpayers out of a total of 560 taxpayers registered as hotel and restaurant Taxpayers in Boyolali Regency. If compared, only around 25,54% of taxpayers are registered as PHRI members and have implemented local taxes online, while the rest are still done manually.

This research is explanatory research with a quantitative approach. This research aims to explore the low level of technology adoption of the online taxation system by analyzing user acceptance of the PHRI PT Online Tax Service. Finnet Indonesia uses the Unified Theory of Acceptance and Use of Technology 3 (UTAUT-3) model in Boyolali Regency.

In this research, analysis was carried out on the UTAUT-3 variables, namely Performance Expectancy, Effort Expectancy, Social Influence, Facilitating Condition, Hedonic Motivations, Behavior Intention, Habit and Personal Innovativeness. The survey method was carried out using a census sampling approach on 143 respondents with the criteria of Taxpayers who were registered as users of PT PHRI Online Tax services. Indonesian Finnet.

Finding of this research indicates that several factors significantly impact the behavioral intention to adopt PHRI's online tax system. Specifically, effort expectancy, facilitating conditions, habit, performance expectancy, personal innovativeness, and social influence all demonstrate a positive and significant effect on users' intentions. Effort expectancy, facilitating conditions, and habit enhance users' intention to adopt the system, as do performance expectations and personal openness to innovation. Social influence also plays a crucial role in shaping adoption intentions. Conversely, hedonistic motivations do not significantly impact behavioral intention. Based on these findings, improving the system's ease of use and increasing support resources are essential for boosting user engagement. Aligning the system with user habits and emphasizing practical benefits over enjoyment can facilitate smoother adoption. Additionally, promoting openness to innovation and leveraging social influences will further enhance user's willingness to adopt the system.

Keywords: Technology Adoption, Unified Theory of Acceptance and Use of Technology, Online Tax