

Core Tax Administration System from the Perspective of the Theory of Planned Behavior

CTAS and The Theory
of Planned Behavior

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ABSTRACT

The adoption of digital tax administration systems is crucial for enhancing tax compliance and administrative efficiency. Understanding the factors that influence taxpayers' intentions and actual usage is essential for effective implementation. This study aims to examine how attitudes, perceived social norms, and perceived behavioral control affect taxpayers' intentions to use digital tax systems, and how these intentions, along with perceived behavioral control, impact actual usage. A quantitative approach was employed, using a survey to collect data from 200 taxpayers who actively use the system. The data were analyzed using structural equation modeling with partial least squares. Results show that attitudes, social norms, and perceived behavioral control significantly shape taxpayers' intentions, while both intention and perceived behavioral control positively influence actual system usage. These findings support the applicability of the theory of planned behavior in understanding the adoption of digital tax systems. The study offers practical insights for tax authorities to enhance system uptake by promoting positive attitudes, supportive social expectations, and stronger perceptions of control among users.

Keywords: Behavioral Control, Digital Tax System, System Adoption, Taxpayer Intention, Theory of Planned Behavior.

ABSTRAK

Adopsi sistem administrasi pajak digital sangat penting untuk meningkatkan kepatuhan pajak dan efisiensi administrasi. Memahami faktor-faktor yang memengaruhi niat dan penggunaan aktual wajib pajak sangat penting untuk implementasi yang efektif. Penelitian ini bertujuan untuk mengkaji bagaimana sikap, norma sosial yang dipersepsikan, dan kontrol perilaku yang dipersepsikan memengaruhi niat wajib pajak untuk menggunakan sistem pajak digital, serta bagaimana niat tersebut, bersama dengan kontrol yang dipersepsikan, berdampak pada penggunaan aktual. Pendekatan kuantitatif digunakan dengan mengumpulkan data melalui survei terhadap 200 wajib pajak yang aktif menggunakan sistem. Data dianalisis menggunakan pemodelan persamaan struktural dengan partial least squares. Hasil menunjukkan bahwa sikap, norma sosial, dan kontrol perilaku yang dipersepsikan secara signifikan membentuk niat wajib pajak, sementara niat dan kontrol yang dipersepsikan keduanya berpengaruh positif terhadap penggunaan aktual sistem. Temuan ini mendukung relevansi teori perilaku terencana dalam memahami adopsi sistem pajak digital. Penelitian ini memberikan wawasan praktis bagi otoritas pajak untuk meningkatkan penerimaan sistem dengan mendorong sikap positif, norma sosial yang mendukung, dan persepsi kontrol yang lebih kuat di kalangan pengguna.

Kata kunci: Pengendalian Perilaku, Sistem Perpajakan Digital, Adopsi Sistem, Niat Wajib Pajak, Teori Perilaku Terencana.

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INTRODUCTION

Indonesia still relies on taxes as the main source of state revenue. Optimizing tax revenue is the main focus of the government, especially the Directorate General of Taxes (DGT) in an effort to achieve fiscal independence. Optimizing tax revenue is one of the core objectives of the Directorate General of Taxes, alongside two equally critical goals: ensuring sound and sustainable fiscal management, and developing a bureaucracy and public service system that is agile, effective, and efficient. Achieving these goals is essential for fulfilling the Directorate General of Taxes overarching vision and mission. However, one of the primary obstacles to maximizing tax revenue, which directly undermines the effectiveness of tax collection efforts (Rahayu, 2023; Rosid & Romadhaniah, 2023; Ardika et al., 2023; Afifah & Kurniawan, 2024). In DDTN News (2025), tax revenues that are not optimal are reflected in Indonesia's low tax ratio. Indonesia's tax ratio in 2024 was recorded at only 10.08%, decreasing compared to the tax ratio in 2023 which reached 10.31%. This figure is still far from the ideal level of a country's tax ratio according to the International Monetary Fund (IMF), which is 15%.

To overcome this, the Directorate General of Taxes has implemented various strategies, including modernizing taxation in line with the changing global tax landscape in the era of digitalization (Alshehri et al., 2012; Zairin et al., 2024). The Core Tax Administration System (CTAS) is here as an answer to the need for fiscal administration modernization. This system is designed to unite all tax processes from registration, reporting, payment, assessment, collection, supervision to law enforcement in one integrated platform. Through CTAS, it is hoped that convenience for taxpayers will be obtained, reduce administrative costs, improve services, expand the tax base and increase taxpayer compliance.

The implementation of a system as large as CTAS faces various challenges. Research Rizki et al. (2025) regarding technology readiness, supporting and inhibiting factors for implementation, and perceptions of the effectiveness of CTAS show that the use of CTAS still has many challenges, including system stability, limited digital literacy, and systems that are not fully integrated. Business processes that are not fully integrated open a gap for taxpayers to intend to use the old system if they can still use old or manual applications (Okunogbe & Pouliquen, 2022; Darmayasa & Hardika, 2024; Utama & Yuliana, 2025). For example, in terms of applying for a book transfer, currently taxpayer applications are still open without going through the coretax application so that it can open a gap not to use CTAS.

A person's intention to carry out a particular action can be anticipated based on three key components: their attitude toward the behavior, the social pressures or expectations they perceive, and the extent to which they feel capable of performing the behavior (Bosnjak et al., 2020; La Barbera & Ajzen, 2020; Hagger & Hamilton, 2025). These intentions, combined with individuals' perceptions of their ability to carry out the behavior, account for a substantial portion of the variability in actual behavioral outcomes (Ajzen, 1991). Research Tian et al. (2023) about the behavior of using a payment technology with an approach TAM and TPB using attitude variables, subjective norms, and perceived behavioral controls, shows that all hypotheses are significant to consumers' intention to use a payment technology. Other research related to the use of technology, namely about online shopping intentions that use the variables of trust in websites, attitudes and subjective norms, shows the results that trust in websites and attitudes towards online shopping play an important role in building actual online shopping intentions and behaviors. However, online shopping intentions do not mediate between subjective norms and online shopping behaviors (Tang et al., 2021). The research of Wu and Chen (2005) and Lu et al. (2010) discussed the intention to use online tax using the TPB and TAM variables because TPB is considered to be a widely used model as an initial factor that influences behavioral intentions.

Grounded in the theoretical framework and supported by prior empirical evidence, this study aims to identify and analyze the factors that influence taxpayers' intention to use the CTAS system and examine how these intentions translate into actual CTAS usage at

Tax Office (*Kantor Pelayanan Pajak/KPP*) Pratama Jakarta Pesanggrahan. This tax office was chosen due to its strong performance achievements and its nomination for the 2025 clean and serving bureaucratic area, making it a strategic context for observing digital service adoption. The study explicitly seeks to explore what factors shape taxpayers' intention to use CTAS, how these intentions manifest in real usage behavior, and what policy implications arise from these findings to strengthen digital transformation within the Directorate General of Taxes. In doing so, it also contributes to the SDG-related literature on technology adoption by emphasizing that successful digital transformation requires not only technical readiness but also a deep understanding of user behavioral dynamics.

LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

The Effect of Attitude on Behavioral Intentions

The Theory of Reasoned Action (TRA), which later evolved into the Theory of Planned Behavior (TPB), identifies several factors that shape an individual's intention, one of which is attitude (Ajzen, 1991). Studies examining tax-related technologies have shown that taxpayers' attitudes toward using a tax system play a significant role in shaping their intention to adopt and utilize that system (Sondakh, 2017; Night & Bananuka, 2020; Wulandari & Dasman, 2023; Dagunduro et al., 2025). Studies on domestic heritage tourism validated that intention is the immediate precursor of behavior and is assumed to be based on attitude toward the behavior, perceived social pressure or subjective norms, and perceived behavioral control (Osiako & Szente, 2024).

Attitude is widely recognized as having a positive and significant impact on behavioral intentions. Within the TPB, attitude reflects an individual's overall evaluation of a behavior, which strongly shapes the willingness to perform that behavior (Ajzen, 1991). When individuals perceive a system or action as useful, beneficial, or favorable, their intention to engage with it increases accordingly. This relationship is crucial because TPB provides a structured framework that explains how attitude interacts with subjective norms and perceived behavioral control to form intentions that ultimately drive actual behavior. The model is considered robust in linking cognitive evaluations to observable actions (Chu & Chen, 2016). Empirical evidence across technology adoption and digital behavior contexts consistently confirms the strong predictive power of TPB, particularly the role of attitude in influencing intention (Armitage & Conner, 2001; Liao et al., 2023; Wang & Chen, 2024).

H1: Attitude has a positive influence on the behavioral intentions.

The Effect of Subjective Norm on Behavioral intentions

Subjective norms are social factors mentioned in the TRA as one of the determinants of intention. Norms are said to lead to the formation of favorable behavioral intentions (Ajzen, 1991). Research by Lu et al., (2010) found that social norms and moral norms that shape subjective norms have been found to positively influence individuals' behavior in using online tax filing systems. Campaign-based interventions demonstrate that constructs from the TPB, including attitudes, subjective norms, and perceived behavior control, are assumed to influence behavioral intentions that, in turn, influences behavior, with intention as the immediate antecedent of behavior (Steinmetz et al., 2016; Varni et al., 2024).

Thus, subjective norms have consistently been shown to have a positive impact on behavioral intentions. In the TPB, subjective norms represent perceived social pressures from important reference groups, such as family, peers, authorities, or institutions, which can strongly motivate individuals to perform or avoid certain behaviors (Ajzen & Fishbein, 2000). When individuals believe that significant others expect them to engage in a behavior, their intention to comply increases. The TPB offers a comprehensive framework that illustrates how subjective norms interact with attitudes and perceived behavioral control to shape intentions that precede actual behavior. According to Chu

and Chen (2016), the link between social influence and observable actions strengthens the model's explanatory power. Empirical studies across various contexts of technology adoption and digital behavior increasingly confirm the strong predictive role of subjective norms in shaping behavioral intentions (Venkatesh et al., 2003; Tzeng et al., 2022; Prihanto & Damayanti, 2025).

H2: Subjective norms has a positive influence on the behavioral intentions.

2042

The Effect of Perceived Behavioral Control on Behavioral Intentions

The third component of the TRA, later incorporated into the TPB, is perceived behavioral control, which also affects behavioral intention. This concept reflects an individual's evaluation of the ease or difficulty associated with carrying out a specific behavior. This perception is shaped by prior experiences and an individual's anticipation of potential barriers or challenges that may arise (Ajzen, 1991). Studies on the adoption of technological systems, such as electronic wallets, show that perceived behavioral control positively influences users' intentions to use these digital payment platforms (Aldammagh et al., 2021; Tian et al., 2023; Raditya et al., 2025; Usman et al., 2025). Meanwhile, research by Lu et al. (2010) that combined TPB and TAM found that perceived behavioral control was influenced by perceived usability and perception of ease of use, all three were related to influencing the intention to use online tax filling.

Based on this explanation, perceived behavioral control is widely recognized as having a positive and significant impact on behavioral intention. Within the TPB framework, this construct reflects an individual's belief in their ability to perform a behavior, taking into account available resources, skills, and perceived barriers (Ajzen, 1991). When individuals feel capable of overcoming potential difficulties, their intention to engage in that behavior increases. The TPB offers a comprehensive approach to understanding how perceived behavioral control interacts with attitudes and subjective norms to shape intentions and subsequent behavior (Ajzen & Fishbein, 2000). This framework is valuable because it links internal beliefs to observable actions, strengthening its explanatory power (Armitage & Conner, 2001; Chu & Chen, 2016; Roslan et al., 2024).

H3: Perceived behavioral control has a positive influence on behavioral intention.

Factor Influencing of Usage Behavior

Intentions are understood as the motivational elements that drive individuals toward a particular behavior. They reflect the level of effort a person is prepared to exert and how committed they are to performing the behavior (Ajzen, 1991). The intention to use a system or technology is considered to be able to affect the behavior of using the system. The same is true in the use of the Core Tax Administration System (CTAS). Tian et al. (2023) research on the use of electronic wallets found that intentions have a positive effect on consumer behavior in use E-wallet. Tang et al. (2021), whose research on online shopping behavior demonstrates that intention has a positive and significant effect on actual online purchasing actions. The significance of behavioral control lies in the fact that an individual's available resources and opportunities play a crucial role in determining the likelihood of carrying out a behavior. Nevertheless, from a psychological standpoint, a person's perception of their level of control is even more important, as it shapes both their intentions and subsequent actions. The key distinction between the TPB and the TRA is the inclusion of perceived behavioral control as an additional variable. Research by Sondakh (2017) states that when taxpayers believe that a system enhances efficiency, their perception of its usefulness increases, which in turn fosters a more favorable attitude toward using the system

H4: Behavioral intentions have a positive influence on usage behavior.

H5: Perceived behavioral control has a positive influence on usage behavior.

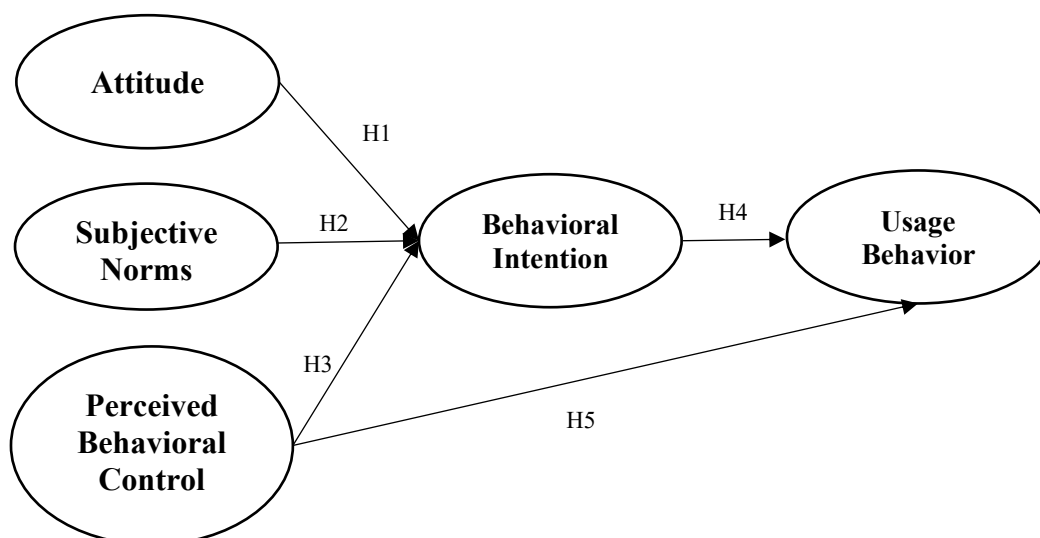


Figure 1. Research Model

Figure 1 presents the proposed research model, which adapts the Theory of Planned Behavior to explain the factors influencing technology usage. In this model, attitude, subjective norms, and perceived behavioral control each contribute to shaping an individual's behavioral intention to use the technology (H1, H2, H3). A stronger behavioral intention then leads to increased usage behavior (H4). Additionally, perceived behavioral control is modeled to have a direct effect on actual usage (H5), indicating that users' perceived ease or capability can influence behavior both directly and indirectly through intention.

RESEARCH METHODS

This research employs a quantitative approach. The population of this study consists of 301 Strategic Agency Taxpayers registered at KPP Pratama Jakarta Pesanggrahan in 2025. Using a non-probability purposive sampling technique, 200 corporate taxpayers were selected based on the criteria of having used the digital tax system (CTAS) and willingness to participate. This sample size meets the minimum requirements recommended by Hair et al. (2019). Primary data were collected through closed-ended questionnaires distributed to strategic corporate taxpayers at KPP Pratama Jakarta Pesanggrahan under the South Jakarta DGT Regional Office II. The quantitative research employs a Likert scale with a score range of 1 (one) to 4 (four) to measure all variables. The Likert scale is a widely used psychometric instrument in survey-based studies, known for its ease of construction and relatively high reliability compared to other measurement scales (Sugiyono, 2002; Lestari, 2019).

The indicators used in this study are adapted from previous research related to technology utilization in response to digital transformation, including initiatives by the Directorate General of Taxes (DGT) through the implementation of the Core Tax Administration System (CTAS). The operational definitions in this study consist of five key variables. Attitude (ATT) refers to an individual's positive evaluation of the digital tax system, particularly regarding its perceived benefits in enhancing efficiency, security, and ease of service. Subjective Norms (SN) capture the social pressures or influences from leaders, colleagues, and regulatory expectations that motivate individuals to adopt the digital tax system. Perceived Behavioral Control (PBC) reflects an individual's assessment of the resources, capabilities, and opportunities available to support the use of the digital tax system. Behavioral Intention (BI) represents the degree of a person's intention or willingness to use the digital tax system in the future. Lastly, Usage Behavior (UB) describes the actual behavior demonstrated by individuals in applying and utilizing the digital tax system within their work activities. Together, these operational variables form

the analytical foundation for examining user adoption behavior toward the digital tax system.

The indicators for attitude reflect users' positive feelings toward the digital tax system, including enjoyment, satisfaction, perceived security, privacy, and comfort when using its features. Subjective norms are measured through the perceived social support and encouragement from important people, such as colleagues, friends, and individuals whose opinions are valued regarding the use of the digital tax system. Perceived behavioral control is assessed through users' perceptions of their ability, resources, confidence, and control in operating the system. Behavioral intention is captured through users' planned and intended future use of the digital tax system for tax-related activities. Lastly, Usage behavior examines the actual extent to which individuals utilize the system for reporting, paying taxes, accessing services, and completing administrative processes. Data were analyzed using SEM-PLS with SmartPLS 4.0. The analysis consists of two stages: the outer model, which assesses indicator validity and construct reliability through measures such as loading values, composite reliability, and Cronbach's alpha, and the inner model, which evaluates structural relationships, significance levels, and hypothesis testing.

RESULTS

This study collected data through the distribution of questionnaires to 200 taxpayers who have used the Core Tax Administration System (CTAS) in the management of their tax administration. The distribution of the questionnaire will be carried out in November 2025. All questionnaires distributed were successfully returned by respondents, so that the response rate reached 100 percent. After checking the completeness and consistency of the answers, all 200 questionnaires were declared valid and can be used in the analysis. This shows that respondents pay enough serious attention in answering each statement item and have a good understanding of the use of CTAS. In addition, the data collection process ran smoothly, because respondents were generally familiar with the CTAS system so they did not experience difficulties in filling out questionnaires.

Table 1. Outer Loading

Variable	Item	Outer Loadings
Attitude	ATT1	0.887
	ATT2	0.893
	ATT3	0.885
	ATT4	0.912
	ATT5	0.900
	ATT6	0.897
Subjective Norms	SN1	0.925
	SN2	0.909
	SN3	0.914
	SN4	0.908
Perceived Behavior Control	PBC1	0.882
	PBC2	0.897
	PBC3	0.912
	PBC4	0.907
	PBC5	0.905
Behavioral Intentions	BI1	0.933
	BI2	0.917
	BI3	0.924
Usage Behavior	UB1	0.916
	UB2	0.898
	UB3	0.918
	UB4	0.901

In the initial stage of SEM-PLS analysis, the outer model evaluation is conducted to ensure that the research instrument is both accurate and consistent in measuring the intended constructs. This evaluation emphasizes validity and reliability, with validity assessed through convergent and discriminant validity. Based on the results presented in

Table 1, all indicators demonstrate strong convergent validity, as reflected by outer loading values exceeding the minimum threshold of 0.70. Specifically, the Attitude construct shows loading values ranging from 0.885 to 0.912, indicating consistently strong item contributions. Subjective norms also exhibit high loadings between 0.908 and 0.925, while perceived behavior control presents loadings from 0.882 to 0.912, confirming robust indicator performance. Furthermore, behavioral intentions display excellent loadings between 0.917 and 0.933, and usage behavior indicators range from 0.898 to 0.918. These results confirm that each item effectively represents its respective latent variable, providing a solid measurement foundation for further structural analysis.

Next, convergent validity was assessed by examining the AVE for each construct. The AVE indicates how well the indicators represent and explain their respective latent variable. A construct is deemed to possess sufficient convergent validity when its AVE surpasses the threshold of 0.50. The results presented in Table 2 show that all constructs in this study meet this criterion, suggesting that each construct explains more than half of the variance in its associated indicators.

Table 2. Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)
CTAS Usage Attitudes (ATT)	0.802
Subjective Norms of CTAS Use (SN)	0.836
Perceived Behavior Control (PCB)	0.811
Behavioral Intentions (BI)	0.855
Usage Behavior (UB)	0.825

Table 2 illustrates that all constructs surpass the minimum AVE threshold of 0.50, confirming strong convergent validity. Attitude shows an AVE of 0.802, indicating that its indicators effectively capture taxpayers' evaluations of system usage. Subjective norms, perceived behavioral control, behavioral intent, and usage behavior also demonstrate high AVE values (0.811–0.855), reflecting consistently strong item representation. Overall, these results verify that each variable is measured accurately and contributes reliably to the structural model.

Table 3. Fornell-Larcker Criterion Validity Test

Variable	Perceived Behavior Control (PBC)	Behavioral Intentions (BI)	Subjective Norms (SN)	Usage Behavior (UB)	Attitude (ATT)
Attitude (ATT)	0.471	0.502	0.466	0.478	0.896
Subjective Norms (SN)	0.422	0.516	0.914		
Perceived Behavior Control (PBC)	0.901				
Behavioral Intentions (BI)	0.579	0.925			
Usage Behavior (UB)	0.614	0.796	0.448	0.908	

Table 3 demonstrates the results of the Fornell–Larcker validity test, showing that each construct satisfies the discriminant validity requirement. The diagonal values, represented by the square root of AVE for each variable, are higher than their correlations with other constructs. For example, Attitude has the highest value at 0.896, exceeding its correlations with all other variables, indicating that it is empirically distinct. Similarly, subjective norms (0.914), perceived behavior control (0.901), behavioral intent (0.925), and usage behavior (0.908) all meet the criterion, confirming that each construct is uniquely measured and not overlapping with others.

The results, presented in Table 4, show that all constructs exceed the minimum thresholds for both Cronbach's Alpha and Composite Reliability, confirming that the measures are reliably consistent. After confirming that the measurement model meets the

standards of validity and reliability, the next step is to evaluate the structural or inner model, which examines the strength of relationships between latent variables.

Table 4. Reliability Test

Variable	Cronbach's Alpha	Composite Reliability
Attitude (ATT)	0.951	0.961
Subjective Norms (SN)	0.935	0.953
Perceived Behavior Control (PBC)	0.942	0.961
Behavioral Intentions (BI)	0.915	0.956
Usage Behavior (UB)	0.929	0.950

Based on Table 5, In this study, the BI variable showed an R-squared value of 0.454 and an adjusted R-squared of 0.446, suggesting that the predictors included in the model have a very strong explanatory power over variations in behavioral intention. Meanwhile, the UB variable showed an R-Square value of 0.669 with an R-Square Adjusted of 0.666. This value shows that the variables that affect the behavior of use have explanatory abilities that are in the medium category. Thus, the structural model can be said to have good explanatory power, especially in the variable of behavioral intention, while in the variable of usage behavior, there is still room for the influence of other factors outside this research model.

Table 5. Test R Square

Variable	R Square	R Square Adjusted
Behavioral Intentions (BI)	0.454	0.446
Usage Behavior (UB)	0.669	0.666

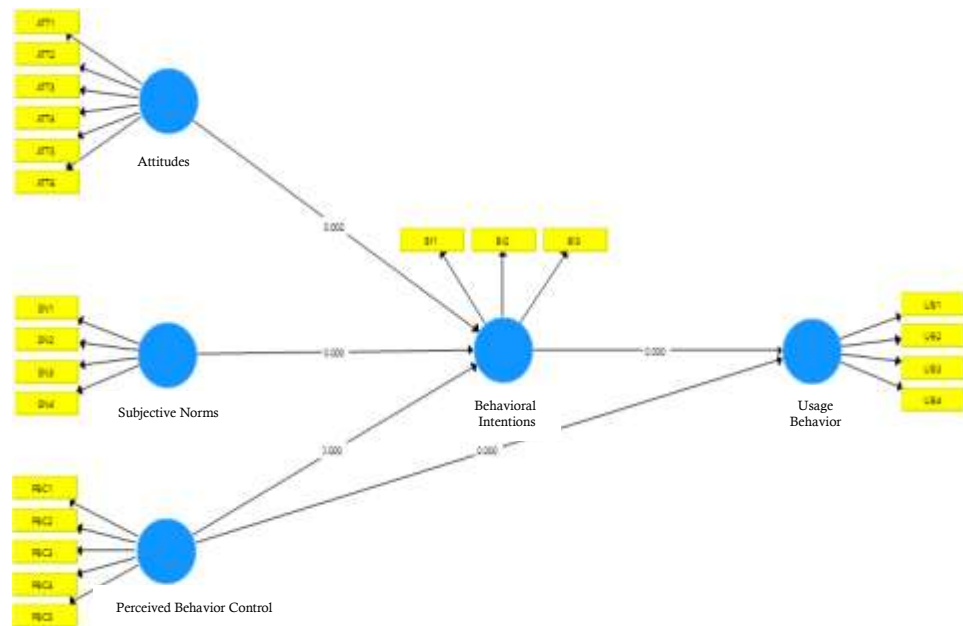


Figure 2. Structural Model Results

The structural model, as illustrated in Figure 2, shows the relationships among the latent variables measured in this study. Attitude, Subjective Norms, and Perceived Behavioral Control each point toward Behavioral Intention, indicating their roles as determinants of taxpayers' intention to use the system. Behavioral Intention then shows a strong directional link to Usage Behavior, reflecting its influence on actual system utilization. Each latent construct is measured by multiple indicators, represented by the yellow items attached to the blue nodes, demonstrating how the model captures both measurement and structural components within the SEM-PLS framework.

Table 6. Hypothesis Test

Relationship Path	Sample average (M)	Standard Deviation (STDEV)	T-Statistic (O/STDEV)	P-value
Attitude (ATT) → Behavioral Intention (BI)	0.204	0.067	3.039	0.002
Subjective Norms (SN) → of Behavioral Intentions (BI)	0.264	0.060	4.380	0.000
Perceived Behavior Control (PBC) → Behavioral Intentions (BI)	0.371	0.061	6.086	0.000
Behavioral Intentions (BI) → Usage Behavior (UB)	0.663	0.044	5.131	0.000
Perceived Behavior Control (PBC) → Usage Behavior (UB)	0.230	0.047	4.880	0.000

Table 6 presents the path coefficients, standard deviations, t-statistics, and p-values for the relationships between the latent variables in the study. The results indicate that taxpayers’ attitudes toward the CTAS positively influence their intention to use the system, demonstrating that favorable personal evaluations encourage engagement. Social pressures or expectations from significant others also play a constructive role in shaping intentions, highlighting the impact of subjective norms on the decision to adopt CTAS. In addition, individuals’ perceptions of their own ability and control over using the system are shown to strengthen their intentions, suggesting that confidence in handling CTAS enhances the likelihood of usage. Furthermore, behavioral intentions are positively associated with actual usage behavior, indicating that stronger intentions translate into higher system adoption. Finally, perceptions of control not only affect intentions but also have a direct and positive effect on actual usage, underscoring the importance of self-efficacy in influencing both intention and behavior toward CTAS.

DISCUSSION

The results indicate that attitude positively and significantly affects taxpayers’ behavioral intention to use the CTAS. In other words, the more favorable an individual’s attitude, such as believing that the system is useful, easy to operate, and beneficial, the stronger their intention to engage with CTAS. These findings align with the Theory of Planned Behavior and research by Lu et al. (2010), which shows that attitude is the most important factor in predicting intention to use online tax filing. This result is also consistent with the findings of Tang et al. (2021). Tax institutions must strengthen taxpayers’ positive attitudes by promoting system benefits, providing user training, and demonstrating clear evidence of efficiency and security. Once a positive attitude is formed, intention to use the system is expected to increase substantially.

The path coefficient of 0.264, statistical t-value of 4.380, and significance value of 0.000 indicate that subjective norms also have a significant positive influence on behavioral intention. This means that when individuals perceive that important referents such as supervisors, colleagues, friends, or other respected figures support or expect the use of CTAS, their intention to use the system increases. This finding supports the results of Lu et al. (2010) and Tian et al. (2023), who also found that subjective norms positively influence behavioral intention in technology adoption. CTAS managers should consider leveraging social factors, such as campaigns involving key figures or exemplary taxpayer communities, to strengthen normative support for CTAS adoption.

The findings also show that perceived behavioral control has a positive and significant effect on behavioral intention. When taxpayers feel capable, have sufficient access, and perceive ease in using CTAS, their intention naturally increases. This result is consistent with the theoretical foundation of Ajzen’s (1991) TPB and the findings of Wu and Chen (2005). Therefore, institutions implementing CTAS must ensure that users feel confident and fully supported, for example, through training, technical assistance, and stable system access, so that perceived behavioral control is strengthened and intention to use CTAS increases.

Furthermore, the stronger the taxpayers' intention to use CTAS, the more likely they are to translate that intention into actual usage. This is consistent with Ajzen's (1991) assertion that intention is a direct predictor of behavior, and aligns with findings by Lu et al. (2010), Santhanamery and Ramayah (2015), Tang et al. (2021), and Tian et al. (2023). CTAS managers should not only focus on building intention but also facilitate the transition from intention to action, such as by providing reminders, seamless system access, or incentives.

The analysis reveals that perceived behavioral control has a significant direct effect on usage behavior, in addition to its indirect effect through intention. This means that users' perceived ability, resources, and ease of system use influence not only their intentions but also their actual behavior. This supports the argument of Ajzen (1991) that perceived behavioral control, along with intention, explains a substantial portion of behavioral variance. Consequently, CTAS managers should strengthen control-related factors such as system speed, application usability, responsive technical support, and adequate user resources so that taxpayers, which enable strong perceptions of control to directly encourage actual system use.

CONCLUSION

The results of this study show that attitude, subjective norms, and perceived behavioral control play an important role in shaping taxpayers' behavioral intention to use the digital tax administration system. A positive attitude, such as perceiving the system as useful, efficient, and easy to operate, leads to a stronger intention to adopt the system. Likewise, social encouragement from superiors, colleagues, and peers contributes to higher intention, indicating that the surrounding environment has a meaningful influence on decision-making. Perceived behavioral control also strengthens intention, as taxpayers who feel capable and have adequate resources are more confident in using the system. Behavioral intention was further proven to directly influence actual usage behavior, and perceived behavioral control showed an additional direct effect, suggesting that both intention and capability drive real system adoption.

These findings have several practical implications. Tax authorities need to cultivate positive attitudes by clearly communicating system benefits and providing accessible guidance. Strengthening social influence through leaders or taxpayer communities can enhance user motivation, while improving technical support and system accessibility can increase users' sense of control. Facilitating a smooth transition from intention to actual use, such as through reminders or simplified processes, can further increase adoption rates. This study has limitations in that the research model used is still simple and has not combined variables from several behavioral theories, namely TAM and TPB. The next research is expected to combine the variables contained in the TAM in addition to adding external variables that can moderate the relationship between the intention of use and the behavior of use, such as trust in system security and service quality. This research is expected to contribute to the formulation of policies for the DGT to be able to increase CTAS users by considering policies that make the system better known by the wider community, especially community leaders, in addition to developing a system that is easy to use and useful.

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