ABSTRACT

This study aims to analyze the influence of Performance Expectancy, Effort Expectancy, Social Influence, and Facilitating Conditions on the Annual Tax Return (SPT) Reporting Compliance of Individual Taxpayers at KPP Pratama Pati in the implementation of the Coretax Administration System. This research employed a quantitative approach using a survey method involving 265 individual taxpayers registered at KPP Pratama Pati. Data were collected through questionnaires and analyzed using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) method with the assistance of SmartPLS 4 software.

The results indicate that Performance Expectancy, Effort Expectancy, and Facilitating Conditions have a positive and significant effect on Annual Tax Return Reporting Compliance. In contrast, Social Influence does not have a significant effect on Annual Tax Return Reporting Compliance. Among the independent variables, Facilitating Conditions exert the strongest influence on compliance, followed by Effort Expectancy and Performance Expectancy. The coefficient of determination (R-Square) value of 0.661 indicates that Performance Expectancy, Effort Expectancy, Social Influence, and Facilitating Conditions collectively explain 66.1% of the variance in Annual Tax Return Reporting Compliance, while the remaining 33.9% is explained by other factors outside the research model.

The findings demonstrate that the successful implementation of the Coretax Administration System in improving tax reporting compliance is primarily influenced by taxpayers' perceptions of system usefulness, ease of use, and the availability of supporting facilities and resources rather than by social pressure or influence. These results support the applicability of the Unified Theory of Acceptance and Use of Technology (UTAUT) in explaining taxpayer behavior within the context of digital tax administration transformation.

Keywords: *Performance Expectancy, Effort Expectancy, Social Influence, Facilitating Conditions, Annual Tax Return Reporting Compliance, Coretax Administration System, UTAUT.*

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