

## ABSTRACT

*Despite being the most populous country in Southeast Asia, Indonesia has shown a low tax-to-GDP rate compared to other Asia Pacific countries. This suggests that Indonesia has a low tax compliance rate despite the fiscal policies that have been initiated. This study aims to examine the impact of tax amnesty, profitability, and liquidity on tax compliance among corporate taxpayers, given that corporate income tax significantly contributes to the country's revenue. This study also investigates whether board gender diversity moderates these relationships. The analysis is based on 3-year data before and after the 2016 tax amnesty (2013-2019). A linear regression analysis and MRA are conducted on a total of 210 observations. This study found that tax amnesty and profitability have a negative significant effect on tax compliance. However, this study couldn't find a significant effect of liquidity on increasing tax compliance. Furthermore, the study finds no moderating effect of board gender diversity on these relationships.*

*Key word: tax compliance, tax amnesty, profitability, liquidity, board gender diversity*