

ABSTRACT

Corporate taxpayer compliance is an important aspect of the tax system, especially in ensuring that state revenues remain stable. However, various factors can affect the level of compliance, both from the internal side of the company and external factors such as regulations and government policies. This study aims to analyze the factors that affect the compliance of PT Indominco Mandiri taxpayers in Bontang, East Kalimantan, as well as the strategies implemented by the company in improving tax compliance in the 2022-2023 period.

This study uses a qualitative approach with a descriptive method. The data was obtained through in-depth interviews with management and employees involved in the company's tax management. In addition, an analysis was carried out on documents related to the company's tax policy and applicable tax regulations. The theory used as the basis for the analysis is the Theory of Planned Behavior to understand the factors that encourage taxpayer compliance.

The results of the study show that PT Indominco Mandiri's tax compliance is influenced by internal factors such as tax understanding and awareness among employees, as well as external factors such as tax incentive policies and supervision from tax authorities. The role of management in improving tax compliance is also very significant through the implementation of a strict tax compliance system and training for employees. With the right strategy, companies can ensure tax compliance remains high and avoid sanctions from the government.

Keywords: Taxpayer Compliance, Factor Factors, Company Strategy, Management Role, Employee Engagement, Taxpayer Compliance Indicators.