

# Analysis of Corporate Tax Turnover Ratio as an Indicator of Taxpayer Compliance Level

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## Abstract

This research focuses on assessing tax potential from the aspect of calculating tax ratios, namely CTTOR, GPM, and NPM as one of the indicator tools to explore taxpayer potential in mapping the risk of non-compliance. This research method uses a descriptive type of research with a quantitative analysis approach. The research technique in data collection uses secondary data, namely audited financial reports obtained from the IDX. The analysis tool uses CTTOR, GPM, and NPM by comparing the tax ratios set from the Directorate General of Taxes. The sample of this study is 3 corporate taxpayers engaged in the animal feed sub-sector. The results of this research show that the average values of CTTOR, GPM, NPM in 2022 are 0.69%, 12.09%, and 2.81% while the DGT benchmark is 2.42%, 16.89%, and 4.78% with a difference of 1.73%, 4.8% and 1.97%. Then the average values of CTTOR, GPM, and NPM in 2023 are 0.71%, 11.99%, and 2.04% with a difference of 1.71%, 4.9% and 2.7% on the DGT benchmark. So it can be concluded from the aspects of CTTOR, GPM, and NPM that the level of corporate tax compliance in the animal feed sub-sector is still below the standards set by the DGT. A significant difference that shows the potential for taxes that have not been explored optimally.

**Keywords:** CTTOR, Tax Compliance, Potential Taxation.

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## 1. Introduction

The main source of the country's funding power comes from taxes, the purpose of which is for the needs of the state for the prosperity of the people (Amiruddin et al., 2022). Of course, this tax has an important role in economic growth, as well as providing the largest contribution to the Indonesian state budget. The behavior of taxpayers who attempt to take action to reduce tax payments in the financial statements (Darma et al., 2022). The profit presented in the Annual Corporate Income Tax Return as the basis for tax calculation is made small compared to the actual situation (Dimas et al., 2022). Some are even made nil, but in fact the financial statement data for banking credit purposes is made as good as possible (Purnomo et al., 2025). This aims to benefit from the investment credit obtained. Of course this is one of the acts of taxpayer non-compliance behavior in depositing taxes that should be paid according to actual circumstances. The aspect of corporate taxpayer compliance is a crucial part of the tax system (Kuncoro, 2021). Moreover, the emergence of a new system from the Directorate General of Taxes in the form of the Core Tax Administration System (SIAP) application or commonly known as Coretax System Administration (Naufal Wala & Tesalonika, 2024). The purpose of this system is to boost tax revenue and reduce fraudulent acts from taxpayers in reporting taxes that do not match the actual situation (Sugiarto & Martani, 2024). Often taxpayers unintentionally or intentionally submit their tax reporting that does not match the actual income situation and / or actual financial statements. In terms of corporate taxpayer compliance, it is a crucial part of the taxation system. Moreover, the emergence of a new system from the Directorate General of Taxes in the form of the Core Tax Administration System (SIAP) application or commonly known as the Coretax System Administration. The purpose of this system is to boost tax revenues and reduce fraudulent actions by taxpayers in reporting taxes that do not correspond to the actual situation. Often taxpayers accidentally or intentionally submit tax reports that do not correspond to the actual income and/or actual financial statements. (Ladjoma, 2020).

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The comparison between tax revenues and the value of gross domestic product (GDP) during a period of 1 year is an indicator of the tax ratio (DDTCNews Editorial Team, 2023). The use of this ratio is to assess the extent to which the capacity of tax administration is optimized to achieve tax revenues. When compared to several countries in the ASEAN and Asia-Pacific areas, Indonesia's tax ratio is still lagging behind. From the report data of the Organisation for Economic Co-operation and Development (OECD) in the period 2020-2022, Indonesia's tax ratio received a low rank compared to Singapore, Malaysia, Thailand and even the Philippines (Surat Edaran Direktur Jenderal Pajak Nomor Se - 15/Pj/2018 Tentang Kebijakan Pemeriksaan Direktur Jenderal Pajak, 2025). In 2022, it can be said that the average tax ratio in the Asia-Pacific region recorded 19.7% while in Indonesia it was still 10.4%, meaning there was a difference of 9.3% below the average. Sri Mulyani as Minister of Finance revealed that one of the main factors for the low tax ratio value in Indonesia was due to the low level of taxpayer compliance (cnbcindonesia.com, 2021). The scope of this tax ratio is more on a macro scale which is intended to measure the effectiveness of a country's tax system while the corporate tax turnover ratio (CTTOR) is more on a micro scale, namely companies that are intended to assess how much the company's tax contribution is to its turnover. With the aim of measuring the company's tax compliance and the efficiency of its tax payments. CTTOR is part of one of the total ratio benchmarking methods used by the tax authorities to assess the fulfillment of tax obligations. The basis for compiling CTTOR in this benchmarking is based on circular letter number SE-96/PJ/2009 phase I and SE-11/PJ/2010 phase II.

## 2. Literature Review

### 2.1. Tax Compliance

Tax compliance is the act of taxpayers on the fulfillment of tax obligations that relate to the provisions of legal regulations (Prasetyo et al., 2023). Tax compliance is a manifestation of the company's interaction with the applicable tax law in Indonesia. OECD (2001) divides tax compliance into two categories, namely administrative compliance and technical compliance. Administrative compliance refers to the company's actions in presenting reports and making tax payments on time, and meeting standards such as completeness in filling out forms and technical reporting in accordance with the rules set out in the tax regulations. Meanwhile, tax compliance in this technical aspect relates to the level of accuracy of the amount of tax that should be deposited when the company acts as a tax collector or withholder from other parties. Kunco

The urgency for taxpayers to comply in paying taxes, because a high level of compliance can increase the role of taxes in economic growth. On the other hand, tax non-compliance can reduce the role and contribution of taxes to the country, including affecting the level of tax ratio. The cause of the low tax ratio in Indonesia comes from the Tax Gap, namely taxes that should be paid but are not paid. Tax Gap often arises due to non-compliance in fulfilling tax obligations (Mukti et al., 2025), (Jauhari & Usman, 2021).

### 2.2. Corporate Tax Turnover Ratio (CTTOR)

Benchmark Behavioral Model abbreviated as BBM is a method of DGT in analyzing financial reports by applying benchmarking methodology. This BBM method is used by DGT in mapping the exploration of tax potential. Therefore, from this exploration of potential, DGT can make active efforts by analyzing the differences between potential and data obtained from Taxpayers and DGT. Of course, in the implementation of this analysis process, it is similar to the analysis process on financial ratios that are commonly used. This BBM is regulated in SE-96/PJ/2009 DGT concerning the Total Benchmarking Ratio and Instructions for its Use and in SE-11/PJ/2010. Until now, the ratio determined by DGT as a supporting tool to assess tax compliance. In designing this BBM ratio, it is collected based on KLU and until now what is available from 2005 to 2020 is still in the process of revolution and is continuously being refined (Ramadanti & Wicaksono, 2023).

In SE-11/PJ/2010 there are 14 ratios used in BBM, one of which is Corporate Tax Turnover Ratio (CTTOR), Gross Profit Margin (GPM) and Net Profit Margin (NPM). CTTOR is a tax ratio that measures income tax (PPh) owed to turnover. This ratio describes the amount of PPh owed that should be paid in a year relative to the turnover made by the company. The higher the level of this ratio, the greater the proportion of the company's sales proceeds allocated to pay income tax (Hutapea et al., 2022).

CTTOR is often used by the Directorate General of Taxes in the process of exploring tax potential (Gultom et al., 2020)(Kurniawan & Wijayanti, 2021). CTTOR can help predict the level of taxpayer compliance regarding fairness with applicable tax regulations (Lenny, 2025). GPM is a calculation between gross profit and sales that shows changes in turnover after production costs (Putri et al., 2023). The higher the GPM ratio, the more efficient the

taxpayer is in generating profit from its turnover (Hutapea et al., 2022). The GPM ratio reflects the efficiency of taxpayer production in one period. The higher the value, the better the taxpayer is in controlling its costs and production processes (Prasetyo et al., 2023). NPM is a ratio that is used to show a company's ability to generate net profit (Santosa et al., 2021). The higher the NPM ratio, the better the operational activities carried out by the taxpayer in order to obtain net profit from sales results (Rizki et al., 2024). In terms of representing the tax gap to analyze the risk of selecting taxpayers to be audited by the Directorate General of Taxes are GPM, NPM and CTTOR, as long as they are calculated consistently, follow the rules, characteristics of the type of business and have a high level of validity (Jauhari & Usman, 2021)

### 3. Research Method and Materials

This research method uses a descriptive research type quantitative analysis approach. The research collection technique utilized is secondary data, namely audited financial reports for 2022-2023 obtained from the IDX. Information that is obtained indirectly, and provides additional context for researchers is called secondary data (Hidayati & Selmury, 2021).

The population of this study amounted to 4 corporate taxpayers engaged in the animal feed sub-sector with the details on Table 1.

**Table 1.** Research Population

Number	Code	Company	Sector	Sub-Sector
1	CPIN	Charoen Pokphand Indonesia Tbk.	Basic Industry and Chemicals	Animal Feed
2	JPFA	Japfa Comfeed Indonesia Tbk.	Basic Industry and Chemicals	Animal Feed
3	MAIN	Malindo Feedmill Tbk.	Basic Industry and Chemicals	Animal Feed
4	SIPD	Sierad Produce Tbk.	Basic Industry and Chemicals	Animal Feed

Source: Data processed from the Indonesia Stock Exchange, 2025

In sampling this research utilizes the purposive sampling method, which is by utilizing certain criteria in determining the sample to be used (Vina et al., 2022). The following sample selection is presented in the Table 2.

**Table 2.** Sampling Criteria

Number	Description	Total
1	Basic industry and chemicals sector companies in the animal feed sub-sector listed on the IDX	4
2	The company has no profit before tax in 2022 – 2023	1
	Sample size 2022 – 2023	3

Source: Processed data, 2025

Based on table 2, regarding the criteria for determining the sample, it is seen in the focus of the research on the corporate income tax turnover ratio, so that out of 4 companies engaged in the animal feed sub-sector, only 3 corporate taxpayers can be sampled, for the SIPD company (Sierad Produce Tbk) this cannot be used as a research sample because it experienced losses for 2022 to 2023 because in this CTTOR calculation, the income tax burden is calculated divided by turnover multiplied by one hundred percent.

The analysis tool uses the Corporate Tax Turnover Ratio (CTTOR) by comparing the tax ratio set by the Directorate General of Taxes in circular letter number SE-11 / PJ / 2010 and is supported by the Gross Profit Margin (GPM) Ratio, and Net Profit Margin (NPM).

**Table 3.** Indicators of Non-Compliance in CTTOR, GPM, and NPM Analysis

Number	Description
1	If the difference between CTTOR, GPM, NPM and the industry average is > 20%, the risk level of non-compliance is high
2	If the difference between CTTOR, GPM, NPM and the industry average is < 20%, the risk level of non-compliance is low.

Source: SE-15/PJ/2018

CTTOR, GPM, and NPM are utilized by tax authorities in detecting potential tax manipulation, where companies need to ensure that the ratio remains in accordance with the industry average with applicable provisions as stipulated

in circular letter number SE-15/PJ/2018 concerning audit policies. The criteria for determining mandatory compliance indicators for CTTOR, GPM, and NPM are in the Table 3.

## 4. Results and Discussion

### 4.1. Valuation Results of Discounted Cash Flow (DCF) Method

In analyzing this CTTOR, it is supported by GPM and NPM depending on the characteristics of the industry as seen in the benchmarking ratio standards regulated by the Directorate General of Taxes in the circular letter number SE-96/PJ/2009 phase I and SE-11/PJ/2010 phase II. In the clarification of the business field, especially the animal feed sub-sector, the provisions of the Directorate General of Taxes regulate CTTOR at 2.42%, GPM at 16.89% and NPM at 4.78%. Of course, in calculating CTTOR, companies can use it to assess tax efficiency, and can even compare it with similar industry benchmarks so that they can identify tax potential and reduce the risk of non-compliance in presenting financial information. In the SE-15/PJ/2018 regulation regarding the audit policy, in identifying non-compliance, taxpayers can carry out one of the CTTOR, GPM, and NPM analyses which compare the average benchmarking ratios of similar industries in accordance with the provisions of the tax authorities. By conducting this CTTOR analysis, the tax authorities can see the potential for non-compliance in taxpayers if the risk of non-compliance is high if the difference between CTTOR, GPM and NPM with the benchmarking ratio is greater than 20% at the KPP Pratama level. The information presented in table 4 regarding the 2022 profit and loss report for the three corporate taxpayers shown on Table 4.

**Table 4.** Report. Profit and Loss Statement for Animal Feed Sub Sector in 2022

<b>INCOME STATEMENT</b>			
For the Year Ended December 31, 2022			
(Expressed in Millions of Rupiah, Unless Otherwise Expressed)			
<b>ACCOUNT</b>	<b>CPIN</b>	<b>JPFA</b>	<b>MAIN</b>
Net Sales	56.867.544	48,972.085	11.101.647
Cost of Goods Sold	(48.723.504)	(41.288.929)	(10.407.768)
<b>Gross Profit</b>	<b>8,144,040</b>	<b>7.683.156</b>	<b>693.879</b>
Gains (losses) arising from changes in fair value of biological assets	(281.812)	(11.855)	(32.725)
Selling Expenses	(2.129.885)	(1.810.591)	(251.540)
General and Administrative Expenses	(1.828.310)	(3.069.696)	(277.375)
Other operating income	513.963	151.001	58.756
Other operating expenses	(433.596)	(191.666)	-
	(4.159.640)	(4.932.807)	(502.885)
<b>Operating Profit</b>	<b>3.984.400</b>	<b>2.750.349</b>	<b>190.994</b>
Financial expenses	(420.306)	(818.326)	(159.525)
Foreign exchange gain (loss)	(48.469)	-	
Share of net profit (loss) on joint ventures		13.011	
Finance income	21.555	9.495	360
	(447.320)	(795.820)	(159.165)
<b>Profit before tax</b>	<b>3.537.180</b>	<b>1.954.529</b>	<b>31.829</b>
Income Tax Expense (Benefit)	(606,823)	(463,598)	(5,612)
<b>Net Income</b>	<b>2,930,357</b>	<b>1.490.931</b>	<b>26.218</b>

Note:

CPIN: Charoen Pokphand Indonesia Tbk.

JPFA: Japfa Comfeed Indonesia Tbk.

MAIN: Malindo Feedmill Tbk

Source: Processed data, 2025

Based on table 4, it shows that the profit before tax for CPIN in 2022 is IDR 3.537.18 M, while for JPFA and MAIN in 2022 the profit before tax is IDR 1,954.53 M and IDR 31.83 M. There is also the income tax burden in 2022 for

CPIN amounting to IDR 606.83 M, JPFA IDR 463.6 M and MAIN IDR 5.6 M. Then the results of the study show the CTTOR, GPM, and NPM of the three corporate taxpayers. presented in the Table 5.

**Table 5.** CTTOR, GPM, & NPM in 2022

Description	Ratio					
	CPIN	JPFA	MAIN	Average	DJP*	Difference
CTTOR	1.07%	0.95%	0.05%	0.69%	2.42%	1.73%
GPM	14.32%	15.69%	6.25%	12.09%	16.89%	4.80%
NPM	5.15%	3.04%	0.24%	2.81%	4.78%	1.97%

Note:

CPIN: Charoen Pokphand Indonesia Tbk.

JPFA: Japfa Comfeed Indonesia Tbk.

MAIN: Malindo Feedmill Tbk

Source: Processed data, 2025

\*SE-11/PJ/2010

Based on table 5, the 2022 CTTOR at CPIN is 1.07%, while the JPFA CTTOR is 0.95% and MAIN is 0.05% with an average CTTOR in 2022 of 0.69%, so there is a difference between CTTOR and the DGT benchmarking of 1.73%, in other words, the WP CTTOR is still below the provisions of the tax authorities. Then in the 2022 GPM at CPIN it is 14.32%, JAPFA is 15.60%, and MAIN is 6.25% with an average GPM of 12.09%, so there is a difference in the DGT benchmarking GPM of 4.8%, meaning that the WP GPM is below the provisions of the DGT. As for the CPIN NPM of 5.15%, JPFA of 3.04% and MAIN of 0.24% with an average of 2.81%, so the difference in the DJP benchmarking NPM is 1.97%, then the WP NPM is still below the provisions of the DJP. The level of WP compliance regarding CTTOR in 2022 is presented in Table 6.

**Table 6.** Taxpayer Compliance Level in 2022

Description	Average	CPIN	JPFA	MAIN
CTTOR	71.57%	55.91%	60.88%	97.91%
GPM	28.44%	15.21%	7.11%	62.99%
NPM	41.19%	-7.80%	36.31%	95.06%

Source: Processed data, 2025

Note:

CPIN: Charoen Pokphand Indonesia Tbk.

JPFA: Japfa Comfeed Indonesia Tbk.

MAIN: Malindo Feedmill Tbk

Based on table 6, shows that the average CTTOR, GPM and NPM of taxpayers engaged in the animal feed sub-sector exceed 20% of the provisions of SE-15/PJ/2018, so the three taxpayer companies can be said to be still non-compliant and have tax potential which of course has a high level of non-compliance risk. As a result, they can become taxpayers who are prioritized by the tax authorities in conducting further research on the tax potential of the three companies. Judging from the level of compliance, CPIN in 2022 has exceeded the limit set in SE-15/PJ/2018 of 55.91% so it can be concluded that in 2022 CPIN is included in the non-compliant category in terms of CTTOR but for GPM and NPM of 15.21% and -7.8% is included in the compliant category because it is below the industry average of approximately 20%. In terms of GPM and NPM, CPIN in 2022 shows that the level of non-compliance risk is low but CTTOR is still high, so this CPIN still has the potential to explore its tax potential.

It is also the same with the difference in CTTOR JPFA and MAIN with the DGT benchmarking which is indeed lower than CPIN by 60.88% and 97.91%. This means that JPFA and MAIN are not compliant in terms of CTTOR in 2022. In terms of GPM JPFA of 7.11% is categorized as compliant, but in NPM of 36.31% it is not compliant, in other words, JPFA's tax risk is still high and has the potential to be explored further by the DGT. Then in GPM and NPM MAIN of 62.99% and 95.06% are categorized as non-compliant. Moreover, considering the high level of risk of non-compliance among the three, namely MAIN which is almost close to 100%, the tax risk of MAIN is still very high and has the potential to be explored further by the DGT in an effort to increase state revenue. So it can be concluded that the average CTTOR supported by GPM and NPM can help taxpayers in seeing the risk of taxpayer compliance

levels, where it turns out that JPFA and MAIN are included in taxpayers whose risk of non-compliance is very high and has exceeded the threshold set by the DGT of 20%, although CPIN for the level of non-compliance risk has started to decrease compared to JPFA and MAIN.

However, it is possible that CPIN, JPFA and MAIN still have a high tax risk so that they have the potential to be further investigated by the tax authorities. Then comparing CTTOR, GPM, NPM in 2022 and CTTOR, GPM and NPM in 2023, the information on the profit and loss report for this animal feed sub-sector taxpayer can be seen in the Table 7.

**Table 7.** Report. Profit and Loss Statement for Animal Feed Sub Sector Year 2023

<b>INCOME STATEMENT</b>			
For the Year Ended December 31, 2023			
(Expressed in Millions of Rupiah, Unless Otherwise Expressed)			
<b>ACCOUNT</b>	<b>CPIN</b>	<b>JPFA</b>	<b>MAIN</b>
Net Sales	61.615.850	51.175.898	12.058.023
Cost of Goods Sold	(53.341.338)	(43.664.543)	(11.110.165)
<b>Gross Profit</b>	<b>8.274.512</b>	<b>7.511.355</b>	<b>947.858</b>
Gains (losses) arising from changes in the fair value of biological assets	(65.097)	238	(59.997)
Description:	(2.350.950)	(2.083.349)	(274.709)
General and administrative expenses	(1.979.245)	(3.163.949)	(300.466)
Other operating income	100.046	139.161	-
Other operating expenses	(324.660)	(197.051)	(31.466)
	(4.619.906)	(5.304.950)	(666.638)
<b>Operating Profit</b>	<b>3.654.606</b>	<b>2.206.405</b>	<b>281.220</b>
Financial expenses	(697.723)	(988.478)	(170.266)
Foreign exchange gain (loss)	11.885	-	-
Share of net profit (loss) on joint ventures	-	(962)	-
Finance income	28.117	44.272	441
	(657.721)	(945.168)	(169.824)
<b>Profit before tax</b>	<b>2.996.885</b>	<b>1.261.237</b>	<b>111.396</b>
Income Tax Expense (Benefit)	(678.797)	(315.315)	(48.233)
<b>Net Income</b>	<b>2.318.088</b>	<b>945.922</b>	<b>63.163</b>

Source: Processed data, 2025

Note:

CPIN: Charoen Pokphand Indonesia Tbk.

JPFA: Japfa Comfeed Indonesia Tbk.

MAIN: Malindo Feedmill Tbk

Based on table 7, shows that the profit before tax for CPIN in 2023 amounted to Rp. 2.996.89 M, while in JPFA and MAIN in 2023 the profit before tax amounted to Rp. 1.261.24 M and Rp. 111.4 M, respectively. As for the income tax burden in 2023 for CPIN this amounted to Rp. 678.8 M, JPFA amounted to Rp. 315.3 M and MAIN amounted to Rp. 48.2 M. Then the research results show that the CTTOR, GPM and NPM in 2023 for the three corporate taxpayers are presented in the table below:

**Table 8.** CTTOR, GPM, & NPM in 2023

<b>Description</b>	<b>Ratio</b>					
	<b>CPIN</b>	<b>JPFA</b>	<b>MAIN</b>	<b>Average</b>	<b>DJP*</b>	<b>Difference</b>
CTTOR	1.10%	0.62%	0.40%	0.71%	2.42%	1.71%
GPM	13.43%	14.68%	7.86%	11.99%	16.89%	4.90%
NPM	3.76%	1.85%	0.52%	2.04%	4.78%	2.74%

Source: Processed data, 2025

Note:

CPIN: Charoen Pokphand Indonesia Tbk.

JPFA: Japfa Comfeed Indonesia Tbk.

MAIN: Malindo Feedmill Tbk

\*SE-11/PJ/2010

Based in table 8, the 2023 CTTOR in CPIN is 1.1%, while the JPFA CTTOR is 0.62% and MAIN is 0.4% with an average CTTOR in 2022 of 0.69%, so there is a difference between CTTOR and the DGT benchmarking of 1.71% in other words, the WP CTTOR is still below the provisions of the tax authorities. So that we can see the difference between the 2022 and 2023 CTTOR with the DGT benchmarking of 1.73% and 1.71% which are not that significant. In fact, from 2022 to 2023 there was a decrease, so there is a possibility that the tax potential will decrease by 0.02%. Then in the 2023 GPM in CPIN it was 13.43%, JPFA was 14.68, MAIN was 7.86% and an average of 11.99% so there is an average difference with the DGT benchmarking of 4.9%. Although there was a not so significant decrease in 2022 with an average GPM of 12.09% to 2023 of 11.99%, which is 0.1%. Then in the 2023 NPM in CPIN of 3.76%, JPFA of 1.85%, MAIN of 2.04% and an average of 2.04%, there is an average difference with the DJP benchmarking of 2.74%. When viewed, the average NPM in 2023 experienced a decrease that was not too significant compared to the average NPM in 2022, which was 2.81% to 2.04%, so the difference was 0.77%. As for the level of taxpayer compliance in the CTTOR, GPM, and NPM aspects in 2023, it is presented in table 9 below:

**Table. 9** Taxpayer Compliance Level in 2023

Description	Average	CPIN	JPFA	MAIN
CTTOR	70.83%	54.48%	74.54%	83.47%
GPM	29.02%	20.49%	13.10%	53.46%
NPM	57.22%	21.29%	61.33%	89.04%

Source: Processed data, 2025

Note:

CPIN: Charoen Pokphand Indonesia Tbk.

JPFA: Japfa Comfeed Indonesia Tbk.

MAIN: Malindo Feedmill Tbk

\*SE-11/PJ/2010

When viewed in table 9 the level of WP compliance in 2023 compared to 2022 there is a decrease in the risk of non-compliance from 71.57% to 70.83%. Although the percentage is still quite high and it can be said that the risk of non-compliance still exists, so that the tax potential is still possible to be explored by the tax authorities if there are suspicious things from taxpayer tax reporting with the technique of equalizing income and expenses in the Periodic Tax Return with the Annual Corporate Income Tax Return. For the average compliance level of CTTOR WP with the DGT benchmark, it still exceeds the provision threshold of 70.83%. So it can be concluded that in general it is still in the non-compliant category in terms of CTTOR. Judging by CPIN's compliance level of 70.83%, JPFA's 54.48% and MAIN's 83.47% and these three WP companies are at high risk in tax collection potential, so it is necessary for companies to conduct tax risk mapping in the aspect of non-compliance risk by looking at CTTOR. Judging by the level of compliance of CPIN of 70.83%, JPFA of 54.48% and MAIN of 83.47% and the three WP companies are at high risk in tax collection potential, so the need for companies to map taxation risks in the aspect of non-compliance risk by looking at CTTOR. As for the average compliance in the GPM aspect of 29.02%, it shows that it still exceeds the 20% provision, although the compliance of the CPIN and JPFA GPM aspects is 20.49% and 13.1% which are still in the compliant category but due to averaging with MAIN's GPM compliance of 53.46% it becomes non-compliant. Then in the aspect of average compliance at NPM of 57.22%, it is concluded that it is still high in the risk of non-compliance in taxation. When viewed in the aspect of NPM compliance at CPIN of 21.29%, JPFA of 61.33% and MAIN of 89.04%, it is still categorized as non-compliant risk. However, of the three taxpayers, MAIN is the one with a higher risk of non-compliance in taxation because the percentage is greater than CPIN and JPFA.

## 5. Conclusion

It can be concluded from the CTTOR, GPM, and NPM aspects that the level of corporate tax compliance in the animal feed sub-sector is still below the standard set by the Directorate General of Taxes with an average CTTOR, GPM, and NPM in 2022 of 0.69%, 12.09%, 2.81% and in 2023 of 0.71%, 11.99% and 2.04%, then the taxpayer is at risk of high levels of non-compliance. A significant difference with the DGT benchmark indicates that there is tax

potential that has not been optimally explored. This difference can indicate several possibilities, such as the company's strategy in tax management, utilization of tax incentives, or the existence of tax avoidance practices. The results of this study can also be used as evaluation material for the tax authorities in formulating more effective policies to improve taxpayer compliance in this sector. In addition, for companies, these results can be used as a reference in evaluating improvements to tax planning to be more in accordance with applicable regulations and can reduce the risk of tax non-compliance. Thus, this study confirms that CTTOR, GPM and NPM can be used as one of the indicators in mapping the risk of tax non-compliance, as well as a tool for tax authorities in identifying potential taxation that is not yet optimal.

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