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**Original Article (Qualitative)**

# Leveling the Factors of Strategic Compliance Based on the Development of Interactive Behaviors

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**Abstract**
The present study aimed to level the strategic compliance factors based on the development of interactive behaviors in the tax affairs organization. The present research method is qualitative and utilizes the interpretive-structural modeling (ISM) method. The research population consisted of 21 managers and experts of the country's Tax Affairs Organization selected based on purposive sampling via the data saturation technique. In this study, data were collected by a strategic compliance questionnaire based on the development of interactive behaviors (researcher-made) and analyzed by structural-interpretive modeling and MICMAC analysis. The results showed that 16 factors (transformational leadership, behavioral competencies, tax education, transparency, taxpayer satisfaction, incentives, mutual understanding, crimes, electronic services, system legitimacy, monitoring, two-way interaction, trust, justice, belief in the government, citizen participation) are effective on strategic compliance based on the development of interactive behaviors and; based on the interpretive-structural model, it includes three levels of independent or key, relational and dependent variables. The monitoring and incentives variable, as an independent and key variable, had the least influence and the most dependence compared to the variables considered at other levels in the model.

**Keywords:**
Strategic Compliance, Interactive Behaviors, Citizen Participation, Transformational Leadership, Transparency, Taxpayer Satisfaction

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## Extended Abstract

### Introduction

Today, tax organizations around the world face numerous challenges such as tax evasion, lack of transparency in tax processes, and taxpayer resistance to laws (Ramadanty et al., 2025). These challenges are especially exacerbated in developing countries, such as Iran, due to weak tax infrastructure and lack of efficient interactive models. In Iran, the Tax Administration, as one of the main pillars of government financing, faces problems such as high tax evasion rates, taxpayer dissatisfaction, and inefficiency in interactive processes. These issues have not only reduced tax revenues, but also undermined public trust in the tax system (Hosseini et al., 2022). In recent years, numerous studies have examined strategies for improving tax compliance. Some of these studies have focused on coercive approaches that use tools punitive and supervisory approaches, while others have focused on trust-based approaches that rely on building trust and voluntary participation of taxpayers. However, research shows that combining these two approaches in a comprehensive strategic compliance model can lead to better results (Ramadanty et al., 2025). In Iran, domestic studies have also mainly focused on identifying existing problems and have less focused on designing operational models to improve strategic compliance (Karami et al., 2021). Recent research shows that interactive behaviors, including transparency, accountability and participation, can lead to increased taxpayer satisfaction and improved tax compliance rates. Many studies have emphasized that interactive and participatory approaches in tax organizations not only reduce administrative costs, but also help create an environment based on trust and cooperation. For example, in countries such as Denmark and Sweden, the use of digital technologies and transparent tax systems has increased taxpayer satisfaction and has resulted reduced tax evasion (Mukti et al., 2025). In the Tax Affairs Organization, due to its task-oriented nature, regulatory sensitivities, and formal structure, most of the followers' behaviors have been directed towards duty-based obedience rather than strategic compliance. This has led to a decrease in the organization's agility in the face of developments such as the smart tax system and comprehensive tax plans. To overcome this situation, the development of interactive behaviors between employees and managers is a necessity; because strategic compliance does not form in a vacuum and requires a context of constructive interactions, knowledge sharing, and mutual feedback. Therefore, the main question of this research is formulated as follows: Main question: How can a strategic compliance model based on the development of interactive behaviors be designed for the Tax Affairs Organization of Iran?

### Theoretical foundations

### Strategic alignment

Strategic alignment means aligning an organization's activities and decisions with its overall goals and strategies. This concept is proposed in tax organizations as an approach to increase the effectiveness and efficiency in implementing tax laws and regulations (Ramadanty et al., 2025). Strategic compliance not only includes compliance with laws, but also includes creating an organizational culture in which employees and managers actively strive to achieve the strategic goals of the organization. This concept is closely related to concepts such as strategic management, organizational culture, and interactional behaviors (Hosseini & Gholami, 2022).

Ramadanty et al., (2025) conducted a study titled “Optimizing Tax Planning Strategy in Mergers and Acquisitions: A Systematic Review of the Literature”. The results showed that choosing the right tax strategy is a vital tool for managing risk and optimizing the cost structure in large transactions. The findings emphasized that diversity in selected strategies allows companies to deal with legal complexities and maximize the financial value created in the merger process.

Mukti et al., (2025) conducted a study titled "Corporate Tax Compliance as a Strategy for Improving Tax Compliance of Legal Taxpayers." The results showed that the COVID-19 pandemic had a significant impact on tax avoidance practices.

**Research Method**

This study is applicable in terms of its purpose, and qualitative in terms of nature and method, and aims to level the factors of strategic compliance in the Tax Affairs Organization. The statistical population in this study included 21 managers and experts of the Tax Affairs Organization selected through purposive sampling and were questioned until the step of data saturation. The data collection tool was a researcher-made questionnaire extracted the interrelationships of variables based on the opinions of experts. Data analysis in this study was carried out through the Structural-Interpretive Modeling (ISM) method to identify hierarchical relationships, and MICMAC analysis to determine the influence power and degree of dependence of variables.

**Research Findings**

The findings show that transformational leadership is the most fundamental cornerstone of strategic compliance in the organization, which can be achieved through improving system competencies and tools affect mid-level variables. This hierarchical chain ultimately leads to the realization of the ultimate and macro-outputs of the organization, namely trust, justice, and citizen participation at the highest level of the model. In fact, this model emphasizes that in order to achieve strategic goals, transformation must begin from the layers of leadership and behavioral competencies.

**Discussion and Conclusion**

The analysis of the findings indicates that in the Tax Affairs Organization, any structural transformation requires managers who, with a transformational approach, create the necessary motivation and vision in the body of the organization. This finding is in line with the rahmi et al. (2023) research that considers strategic management and leadership to be the main prerequisites for administrative reforms in tax systems.

The behavioral competencies variable is also placed at the fundamental level of the model. It is concluded that technical knowledge alone is not enough to achieve strategic compliance and that the organization's employees must be equipped with soft skills and interactive behaviors. This finding is consistent with the results of Taling et al. (2021) regarding the importance of "perceived behavioral control."

The tax education variable acts as a link variable at the next level of the model. The analyses show that education is the intermediary that transforms fundamental capabilities (leadership and competence) into perceptual outputs. From the research perspective, tax education includes both empowering employees to act professionally and making taxpayers aware of the rules. This finding is consistent with the view of Mukti et al. (2025) that emphasizes educational strategies to manage social norms and reduce taxpayer resistance.

The "transparency" variable in the middle layer of the model indicates that strategic compliance is impossible without clarity in processes. Analysis of the findings indicates that the more transparent the tax administration is in explaining the rules and how taxes are spent, the less ambiguity taxpayers will have and the more willing they will be to cooperate voluntarily. This result is consistent with the findings of Rahmi et al. (2023) who consider administrative transparency to be a critical outcome of digital reforms and modernization of tax systems.

According to the research model, mutual understanding is defined as a situation in which the organization and the taxpayer reach a common understanding of each other's rights and obligations. It is concluded that mutual understanding bridges the gap between government expectations and taxpayers' economic realities. This finding is consistent with Mukti et al. (2025) research on the importance of managing taxpayers' subjective and social norms to improve tax compliance.

In this layer, the variable of taxpayer satisfaction appears as a behavioral outcome resulting from transparency and mutual understanding. The analyses show that taxpayer satisfaction is not simply a positive feeling, but rather an assessment of the fairness of the services received from the organization. This finding is consistent with the theory of planned behavior in the taling et al. (2021) research; because they introduce a positive "attitude" as one of the three pillars of the formation of strategic compliance intention.

In the extracted model, penalties and incentives are included as control variables along with satisfaction and transparency. It is concluded that strategic compliance is not achieved only with rewards, but also requires a fair system of punishments and incentives to adjust taxpayers' behaviors towards the organization's goals. This finding is consistent with tax optimization strategies in Ramadanty et al. (2025) research that emphasize the balance between policy instruments.

Electronic services at higher levels of the model play an accelerating role in strategic compliance. The findings show that the electronicization of services reduces physical interaction and strengthens procedural justice by eliminating intermediaries. This result is fully consistent with the view of Rahmi et al. (2023) that considers the implementation of modern tax systems as a strategy for efficiency and reducing corruption.

The analysis of the system legitimacy variable shows that when electronic services and transparency are combined, the organization becomes legitimate in the eyes of society. Legitimacy makes taxpayers accept tax laws not as an imposition, but as a social duty. This finding is consistent with Taling et al. (2021) research in which organizational legitimacy greatly reduces monitoring costs.

In the present model, monitoring is upgraded from a police action to a systemic process. It is concluded that under the shadow of electronic services, intelligent monitoring leads to more accurate identification of taxpayers and strengthens the sense of justice in society. This is consistent with the findings of Ramadanty et al. (2025) in the field of optimizing monitoring strategies to achieve maximum tax compliance.

The “two-way interaction” variable indicates the transition from a prescriptive tax system to a participatory tax system. In this layer, the organization and the taxpayer are in a continuous feedback loop. This finding is consistent with Mukti et al. (2025) research that emphasizes the importance of social pressures and interactional connections in improving tax behavior.

These three variables, as high-level outputs of the model, complete the causal chain of strategic compliance. The final conclusion shows that justice and trust are not accidental, but are direct consequences of legitimacy and interactions at the lower levels. As Taling et al. (2021) has pointed out, trust in the system minimizes the risk of non-compliance and strengthens faith in the government.

Citizen participation is standing on the highest level of the ISM model. This variable is known as the end of strategic compliance; a situation in which paying taxes has become part of the taxpayer's citizenship identity.