ABSTRACT

THE EFFECT OF TRANSFER PRICING, THIN CAPITALIZATION, TAX HAVEN UTILIZATION, PROFITABILITY, AND FIRM SIZE ON TAX AGGRESSIVENESS IN MINING COMPANIES LISTED ON THE IDX IN 2019–2023

This study aims to examine the effect of Transfer Pricing, Thin Capitalization, Tax Haven Utilization, Profitability, and Firm Size on Tax Aggressiveness. The population used is mining companies listed on the Indonesia Stock Exchange from 2019 – 2023. The sample selection method uses purposive sampling; based on this method, 13 company samples were obtained with a research period of 5 years, so that as many as 65 sample data points were obtained. The analysis method used was multiple linear regression analysis with the help of the SPSS 21 application. The results of the study showed that Thin Capitalization, Profitability, and Firm Size partially affect Tax Aggressiveness. Meanwhile, Transfer Pricing and Tax Haven Utilization do not affect Tax Aggressiveness. Based on the results of simultaneous testing, this study shows that the variables Transfer Pricing, Thin Capitalization, Tax Haven Utilization, Profitability, and Firm Size together have a significant effect on Tax Aggressiveness.

Keywords*: *Transfer Pricing, Thin Capitalization, Tax Haven Utilization, Profitability, Firm Size, Tax Aggressiveness

ABSTRAK

PENGARUH *TRANSFER PRICING*, *THIN CAPITALIZATION*, *TAX HAVEN UTILIZATION*, *PROFITABILITY*, DAN *FIRM SIZE* TERHADAP AGRESIVITAS PAJAK PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BEI TAHUN 2019–2023

Penelitian ini bertujuan untuk menguji pengaruh *Transfer Pricing*, *Thin Capitalization*, *Tax Haven Utilization*, *Profitability*, dan *Firm Size* terhadap Agresivitas Pajak. Populasi yang digunakan adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2019 – 2023. Metode pemilihan sampel menggunakan *purposive sampling*, berdasarkan metode tersebut diperoleh 13 sampel perusahaan dengan periode penelitian selama 5 tahun, sehingga diperoleh sebanyak 65 data sampel. Metode analisis menggunakan analisis regresi linier berganda dengan bantuan aplikasi SPSS 21. Hasil penelitian menunjukkan bahwa *Thin Capitalization*, *Profitability*, dan *Firm Size* secara parsial berpengaruh terhadap Agresivitas Pajak. Sedangkan *Transfer Pricing* dan *Tax Haven Utilization* secara parsial tidak berpengaruh terhadap Agresivitas Pajak. Berdasarkan hasil pengujian secara simultan, penelitian ini menunjukan bahwa variabel *Transfer Pricing*, *Thin Capitalization*, *Tax Haven Utilization*, *Profitability*, dan *Firm Size* secara bersama-sama berpengaruh signifikan terhadap Agresivitas Pajak.

Kata Kunci: *Transfer Pricing, Thin Capitalization, Tax Haven Utilization, Profitability, Firm Size,* Agresivitas Pajak