

***THE EFFECT OF TRANSFER PRICING, THIN
CAPITALIZATION, AND TUNNELING INCENTIVES ON TAX
AGGRESSIVENESS***

By Muthia Athira Hutomo

Abstract

This research is using quantitative study aimed to see whether there are influence of transfer pricing, thin capitalization, and tunneling incentive on tax aggressiveness. This study uses manufacturing companies listed on the Indonesia Stock Exchange in 2015-2019. The sample used is 530 samples. Transfer Pricing is measured based on the comparison of receivables from related parties with total assets. Thin Capitalization is measured using the MAD Ratio. Tunneling Incentive is measured using a dummy variable. Tax aggressiveness is measured using ABTD. The analytical method for this study uses descriptive analysis and multiple linear analysis hypothesis testing with the help of SPSS 26. The results of this study indicate that Transfer Pricing, Thin Capitalization and Tunneling Incentives have no effect on Tax Aggressiveness.

***Keywords : Transfer Pricing, Thin Capitalization, Tunneling Incentive, Tax
Aggressiveness***

**PENGARUH *TRANSFER PRICING*, *THIN CAPITALIZATION*,
DAN *TUNNELING INCENTIVE* TERHADAP
AGRESIVITAS PAJAK**

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh *Transfer Pricing*, *Thin Capitalization*, dan *Tunneling Incentive* terhadap Agresivitas Pajak. Penelitian ini menggunakan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2015-2019. Sampel yang digunakan sebesar 530 sampel. *Transfer Pricing* diukur berdasarkan perbandingan dari piutang pihak berelasi dengan total aset. *Thin Capitalization* diukur menggunakan MAD Ratio. *Tunneling Incentive* diukur menggunakan variabel *dummy*. Agresivitas Pajak diukur menggunakan ABTD. Metode analisis untuk penelitian ini menggunakan analisis deskriptif dan uji hipotesis analisis linier berganda dengan bantuan SPSS 26. Hasil dari penelitian ini menunjukkan bahwa *Transfer Pricing*, *Thin Capitalization*, dan *Tunneling Incentive* tidak memberikan pengaruh terhadap Agresivitas Pajak.

Kata Kunci : *Transfer Pricing*, *Thin Capitalization*, *Tunneling Incentive*,
Agresivitas Pajak