

EFFECT OF TRANSFER PRICING, THIN CAPITALIZATION, AND CAPITAL INTENSITY AGAINST TAX AGGRESSIVENESS

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Abstract

This research was conducted to analyze the effect of transfer pricing, thin capitalization, and capital intensity on tax aggressiveness. The object of this study is manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2019 – 2021, with a total sample of 45 companies. This study uses a quantitative method using panel data. This study used quantitative methods using panel data. The data analysis technique used is the panel data estimation selection test, classic assumption test, multiple regression test, and hypothesis test with a significance of 5%. The results of this study indicate that transfer pricing has no effect on tax aggressiveness, thin capitalization capital intensity has a negative effect on tax aggressiveness.

Keywords: Tax Aggressiveness, Transfer Pricing, Thin Capitalization, Capital Intensity.

PENGARUH HARGA TRANSFER, KAPITALISASI MINIMAL DAN INTENSITAS MODAL TERHADAP AGRESIVITAS PAJAK

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Abstrak

Penelitian ini dilakukan untuk melakukan analisis mengenai pengaruh harga transfer (*transfer pricing*), kapitalisasi minimal (*thin capitalization*) dan intensitas modal (*capital intensity*) terhadap agresivitas pajak. Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019 – 2021, dengan total sampel 45 perusahaan. Penelitian ini menggunakan metode kuantitatif menggunakan data panel. Teknik analisis data yang digunakan adalah uji pemilihan estimasi data panel, uji asumsi klasik, uji regresi berganda dan uji hipotesis dengan signifikansi 5%. Hasil penelitian ini menunjukkan bahwa harga transfer (*transfer pricing*) tidak berpengaruh terhadap agresivitas pajak, kapitalisasi minimal (*thin capitalization*) dan intensitas modal (*capital intensity*) memiliki pengaruh negatif terhadap agresivitas pajak.

Kata kunci : Agresivitas Pajak, Harga Transfer, Kapitalisasi Minimal, Intensitas Modal.