

THE INFLUENCE OF THIN CAPITALIZATION, EXECUTIVE CHARACTERISTICS, AND SUSTAINABILITY REPORTING ON TAX AGGRESSIVENESS

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ABSTRACT

During the 2023 election, there was an issue to increase Indonesia's tax ratio to 23%. However, based on OECD data, Indonesia's tax ratio ranges from 10% - 12%, which is still below the IMF standard. Based on OECD data, most of Indonesia's tax revenue comes from taxes paid by companies. However, there are still companies that avoid paying taxes, one of which is mining sector companies. Therefore, the aim is to analyze the effect of thin capitalization, executive characteristics, and sustainability reports on tax aggressiveness. This study focuses on mining sector companies listed on the IDX during the 2019 - 2023 period, with a sample size of 43 companies. Quantitative is a method used with its analysis including panel data model tests, classical assumptions, hypothesis tests, and regression tests with a 5% significance level. The conclusion is that thin capitalization has a negative effect on tax aggressiveness, and executive characteristics and sustainability reports on tax aggressiveness have no effect on it.

Keywords: *Tax Aggressiveness, Thin Capitalization, Executive Characteristics, Sustainability Report.*

PENGARUH *THIN CAPITALIZATION, EXECUTIVE CHARACTERISTICS, DAN SUSTAINABILITY REPORT* TERHADAP *TAX AGGRESSIVENESS*

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ABSTRAK

Pada saat pemilu 2023, terdapat isu untuk menaikkan *tax ratio* Indonesia hingga 23%. Akan tetapi, berdasarkan data OECD nilai *tax ratio* Indonesia berkisaran 10% - 12% dimana angka ini masih di bawah standar dari IMF. Berdasarkan data dalam OECD, sebagian besar penerimaan pajak di Indonesia berasal dari pajak yang dibayarkan perusahaan. Namun, masih terdapat perusahaan yang menghindari pembayaran pajak, dimana perusahaan sektor pertambangan menjadi salah satunya. Oleh sebab itu, tujuannya adalah untuk menganalisis pengaruh dari *thin capitalization, executive characteristics, dan sustainability report* terhadap *tax aggressiveness*. Penelitian ini berfokus pada perusahaan sektor pertambangan yang terdaftar di BEI selama periode 2019 – 2023, dengan jumlah sampel yang digunakan sebanyak 43 perusahaan. Kuantitatif merupakan metode yang digunakan dengan analisisnya meliputi uji model data panel, asumsi klasik, uji hipotesis, dan uji regresi dengan 5% tingkat signifikansinya. Kesimpulannya adalah *thin capitalization* memiliki pengaruh yang negatif terhadap *tax aggressiveness*, serta *executive characteristics* dan *sustainability report* terhadap *tax aggressiveness* tidak memiliki pengaruh.

Kata kunci: *Tax Aggressiveness, Thin Capitalization, Executive Characteristics, Sustainability Report.*