PENGARUH *TAX PLANNING* DAN *LEVERAGE* TERHADAP

TAX AVOIDANCE

(Studi Empiris pada Perusahaan Sektor Pertambangan yang Terdaftar di

Bursa Efek Indonesia (BEI) Tahun 2021-2024)

Disusun Oleh:

Hotnida Cleosa Angelika

C10220141

Pembimbing:

Lina Said, SE., M.Si., Ak., CA

ABSTRAK

Penelitian ini bertujuan menganalisis pengaruh *tax planning* dan *leverage* terhadap *tax avoidance* pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021–2024. *Tax planning* merupakan upaya pengelolaan beban pajak secara legal yang diproksikan dengan *Tax Retention Rate* (TRR), *leverage* mencerminkan penggunaan utang yang diukur dengan *Debt to Assets Ratio* (DAR), sedangkan *tax avoidance* diukur menggunakan *Effective Tax Rate* (ETR).

Data penelitian bersumber dari laporan keuangan yang terdaftar di Bursa Efek Indonesia tahun 2021-2024. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan deskriptif. Teknik penentuan sampel menggunakan metode *purposive sampling*. Sampel pada penelitian ini terdiri dari 8 perusahaan pertambangan. Data diuji dengan menggunakan analisis regresi linier berganda menggunakan perangkat lunak SPSS versi 25.

Hasil penelitian menunjukkan bahwa secara parsial *Tax Planning* berpengaruh terhadap *Tax Avoidance* dan *Leverage* berpengaruh terhadap *Tax Avoidance*. Secara simultan, *Tax Planning* dan *Leverage* berpengaruh terhadap *Tax Avoidance*.

Kata kunci: Perencanaan Pajak, *Leverage*, Penghindaran Pajak

THE EFFECT OF TAX PLANNING AND LEVERAGE ON TAX AVOIDANCE

(*Empirical Study on Mining Sector Companies Listed on the Indonesia Stock Exchange* (IDX) *in* 2021–2024)

***Written by*:**

Hotnida Cleosa Angelika

C10220141

***Preceptor*:**

Lina Said, SE., M.Si., Ak., CA

ABSTRACT

This study aims to analyze the effect of tax planning and leverage on tax avoidance in mining sector companies listed on the Indonesia Stock Exchange (IDX) *during* 2021–2024. *Tax planning, measured by the Tax Retention Rate* (TRR)*, represents the legal management of tax burden. Leverage, proxied by the Debt to Assets Ratio* (DAR)*, reflects the company's debt usage, while tax avoidance is measured using the Effective Tax Rate* (ETR)*.*

The research data were obtained from the Indonesia Stock Exchange in the form of published financial statements in 2021–2024. *This study employs a quantitative research method with a descriptive approach. The sample selection technique used is purposive sampling, resulting in a total sample of eight mining companies. The data were analyzed using multiple linear regression analysis with SPSS version* 25 *software.*

The results indicate that, partially, tax planning has a significant effect on tax avoidance, and leverage also has a significant effect on tax avoidance. Simultaneously, tax planning and leverage have a significant effect on tax avoidance.

Keywords*: *Tax Planning*, *Leverage*, *Tax Avoidance