

## ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran profitabilitas, *leverage*, ukuran perusahaan dan *capital intensity* terhadap penghindaran pajak (*tax avoidance*) pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Serta mengetahui pengaruh profitabilitas, *leverage*, ukuran perusahaan dan *capital intensity* terhadap penghindaran pajak (*tax avoidance*)

Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan analisis deskriptif dan verifikatif. Populasi dari penelitian ini berjumlah 30 perusahaan menggunakan *non probability sampling* dengan teknik *purposive sampling* dengan jumlah sampel 20 perusahaan yang memenuhi kriteria. Penelitian dilakukan dengan metode studi kepustakaan (*Library research*) dan dokumenter. Teknik analisis yang dipakai dalam penelitian ini adalah uji asumsi klasik, Uji Parsial t/uji *wald*, regresi logistik, korelasi (*Eta test*), koefisien determinasi (*Nagelkerke's R Square*)

Hasil penelitian menunjukkan bahwa *Leverage* secara parsial berpengaruh positif terhadap penghindaran pajak (*tax avoidance*) dengan kontribusi 34,7%. Profitabilitas, ukuran perusahaan dan *capital intensity* berpengaruh negatif terhadap penghindaran pajak (*tax avoidance*) dengan kontribusi pengaruh profitabilitas 32%, ukuran perusahaan 25%, dan *capital intensity* 29,6%

**Kata kunci:** Profitabilitas, *leverage*, ukuran perusahaan, *capital intensity*, penghindaran pajak (*tax avoidance*)

## **ABSTRACT**

This study aims to provide an overview of profitability, leverage, company size and capital intensity on tax avoidance in food and beverage manufacturing companies listed on the Indonesia Stock Exchange for the 2016-2020 period. And knowing the effect of profitability, leverage, firm size and capital intensity on tax avoidance (tax avoidance).

The research method used is a quantitative method with a descriptive and verification analysis approach. The population of this study amounted to 30 companies using non-probability sampling with purposive sampling technique with a sample of 20 companies that meet the criteria. The research was conducted using library research and documentary methods. The analytical technique used in this study is the classical assumption test, Partial t test / Wald test, logistic regression, correlation (Eta test), coefficient of determination (Nagelkerke's R Square).

The results showed that leverage partially positive effect on tax avoidance (tax avoidance) with a contribution of 34.7%. Profitability, firm size and capital intensity have a negative effect on tax avoidance with the contribution of profitability being 32%, firm size 25%, and capital intensity 29.6%.

**Keywords:** Profitability, leverage, firm size, capital intensity, tax avoidance