

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran profitabilitas, *leverage*, dan ukuran perusahaan terhadap penghindaran pajak (*tax avoidance*) pada perusahaan manufaktur subsektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia periode 2017-2021. Serta mengetahui pengaruh profitabilitas, *leverage* dan ukuran perusahaan terhadap penghindaran pajak (*tax avoidance*).

Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan analisis deskriptif dan verifikatif. Populasi dari penelitian ini berjumlah 78 perusahaan menggunakan *non probability sampling* dengan teknik *purposive sampling* dengan jumlah sampel 16 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 Hipotesis Parsial (Uji-t), regresi logistik, korelasi (*Eta test*), koefisien determinasi (*Nagelkerke's R Square*).

Hasil penelitian menunjukkan bahwa profitabilitas, *leverage* dan ukuran perusahaan berpengaruh positif terhadap penghindaran pajak (*tax avoidance*). Dengan kontribusi pengaruh profitabilitas 20.2%, *leverage* 20.8% dan ukuran perusahaan 18.3%.

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

ABSTRACT

This study aims to provide an overview of profitability, leverage, and company size on tax avoidance in manufacturing companies in the basic industry and chemical subsectors listed on the Indonesia Stock Exchange for the 2017-2021 period. As well as knowing the influence of profitability, leverage and company size on tax avoidance (tax avoidance).

The research method used is a quantitative method with a descriptive and verification analysis approach. The population of this research is 78 companies using non-probability sampling with purposive sampling technique with a sample of 16 companies that meet the criteria. The research was conducted using library research and documentary methods. The analysis technique used in this study is the classical assumption test, Partial Hypothesis Test (t-test), logistic regression, correlation (Eta test), coefficient of determination (Nagelkerke's R Square).

The results showed that profitability, leverage and firm size have a positive effect on tax avoidance. With a contribution to the influence of profitability of 20.2%, 20.8% leverage and 18.3% company size.

Keywords: Profitability, leverage, company size, tax avoidance.