

DETERMINANTS OF TAX AGGRESSIVENESS**Meilinda Stefani Harefa¹, Vebry M. Lumban Gaol²**

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meilindastefani@uhn.ac.id¹, vebry.lumbangaol@uhn.ac.id²**Abstract**

This study aims to examine the factors that influence tax aggressiveness in food and beverage sub-sector companies listed on the Indonesia Stock Exchange (IDX). The variables used in this study are profitability (ROA), leverage, company size (size). The population in this study are food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2020-2022. The sample in this study was selected using purposive sampling, and 63 data were taken. The data was analyzed using SmartPLS. The results of this study indicate that profitability and leverage have a positive and significant effect on tax aggressiveness while company size has no effect on tax aggressiveness.

Abstrak

Penelitian ini bertujuan untuk menguji faktor-faktor yang mempengaruhi agresivitas pajak pada perusahaan sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI). Variabel yang digunakan dalam penelitian ini adalah profitabilitas (ROA), leverage, ukuran perusahaan (size). Populasi dalam penelitian ini adalah perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia pada tahun 2020-2023. Sampel dalam penelitian ini dipilih dengan menggunakan purposive sampling, dan diambil 63 data. Data dianalisis dengan menggunakan SmartPLS. Hasil penelitian ini menunjukkan bahwa profitabilitas dan leverage berpengaruh positif dan signifikan terhadap agresivitas pajak sedangkan ukuran perusahaan tidak berpengaruh terhadap agresivitas pajak.

INTRODUCTION

Taxes are forced levies made by the government against taxpayers by paying taxpayer contributions to the state based on the law (Sutedi, 2022). Indonesia is a country whose sources of financing come from taxes and non-taxes. The largest source of state funding comes from taxes. Taxes play an important role to support the state's financial capability in implementing government programs. All tax money paid by the people is credited to the income of the state tax sector.

As one of the taxpayers, companies are required to pay taxes in accordance with tax provisions. By paying taxes, the company has indirectly contributed to the development of the country. The greater the tax paid by the company, the greater the state's tax revenue. Taxes for companies are a burden that can reduce company profits,

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while taxes for the state are revenue that will be used to fund government operations. This difference in interests causes companies to carry out tax planning or tax aggressiveness. Tax aggressiveness is one of the indicators used to see tax avoidance efforts by taxpayers. Tax aggressiveness can be through a mechanism that can be classified as tax avoidance. Tax aggressiveness is an act of engineering taxable income carried out by companies through tax planning actions, either using legal (tax avoidance) or illegal (tax evasion) methods (Kartika & Nurhayati, 2020).

In 2020, the Director General of Taxes at the Ministry of Finance, stated that corporate tax evasion intelligence has been identified, which is estimated to cost the government up to IDR 68.7 trillion per year. With the tax revenue target in 2020 according to the Ministry of Finance of IDR 1,198.82 trillion, which means that the estimated occurrence of tax evasion practices is 5.7% of the 2020 target, or equivalent to 5.16% of the 2019 target of IDR 1,332 trillion. Companies conduct tax aggressiveness because Indonesia adheres to a self-assessment tax system. The self-assessment system is a system that gives authority, trust, responsibility to taxpayers, both individuals and entities, to calculate, calculate, pay, and report the amount of tax to be paid themselves (Harefa & Gea, 2019). There are several factors that influence corporate tax aggressiveness, namely profitability, leverage, and company size. Profitability plays an important role in maintaining business for the long term, achieving high profitability results improves and ensures the survival of the company. Research results. (Sari & Hidayat, 2022) and (Yauris & Agoes, 2019) state that profitability has a positive and significant effect on tax aggressiveness while (Hidayat & Fitria, 2018) state that profitability has no effect on tax aggressiveness. The performance that affects tax aggressiveness is leverage. The results of research (Rahmawati & Jaeni, 2022) state that leverage has no effect on tax aggressiveness while (Rochman & Oktaviani, 2021) state that leverage affects tax aggressiveness. The size of the company is related to assets, the bigger the company, the greater the assets it has. The large size of the company will receive attention from the government in terms of profits, thus attracting attention to be taxed in accordance with applicable regulations. The results of research (Wardani & Puspitasari, 2022) state that company size has a positive effect on tax aggressiveness while (Yauris & Agoes, 2019) state that company size has no effect on tax aggressiveness.

RESEARCH METHOD

The type of data used in this study is quantitative data and the data source used is secondary data. The population used in this study are food and beverage sub-sector manufacturing companies listed on the Indonesia Stock

Exchange in 2020-2022. The sampling technique used purposive sampling technique. This study uses SmartPLS as a hypothesis testing statistical analysis tool. The following are the criteria for selecting research samples:

Table 1. Sample Selection Criteria

Criteria	Total
Number of manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange in 2020-2022	30
Companies that do not meet the sample criteria	9
Companies that meet the sample criteria and are used as samples	21

Source: Processed by the author

Operational Definition and Measurement

Tax Aggressiveness

Tax aggressiveness can be measured by Effective Tax Rate (ETR). ETR explains the percentage or ratio between the company's income tax burden that must be paid to the government from the company's total profit before tax.

$$ETR = \frac{\text{Income Tax Expense}}{\text{Profit Before Tax}}$$

Profitability

Profitability can be measured by comparing net income with total assets or commonly called Return on Assets (ROA).

$$ROA = \frac{\text{Net Profit After Tax}}{\text{Total Assets}}$$

Leverage

Company leverage can be measured using financial ratios

$$\text{Leverage} = \frac{\text{Total Debt}}{\text{Total Assets}}$$

Company Size

Company size is proxied by Ln total assets, because it is considered that this size has a level of stability that is more than other proxies and tends to be sustainable between periods.

$$\text{Size} = \log (\text{Total Assets})$$

RESULT AND DISCUSSIONS

Inner Model Test

The inner model test is a model that connects latent variables. This inner model test uses the R value or R-square. There are several criteria for the value of R^2 according to (Sarwono & Narimawati, 2015) the value of R^2 of 0.67 is categorized as substantial, the value of R^2 of 0.33 is categorized as moderate, the value of R^2 of 0.19 is categorized as weak, and the value of R^2 of > 0.7 is categorized as strong. In this study, it can be seen in table 2 that the R-square value shows that the Tax Aggressiveness variable has a value of 0.074 which is in the weak category.

Table 2. R^2 -Square

	R^2 -square	Adjusted R^2 -square
Tax Aggressiveness (Y)	0,074	0,027

Source: Data Processed by the Author with SmartPLS

Hypothesis Test (Bootstrapping)

Saewono & Narimawati (2015) The t value and P value are used for hypothesis testing. If using the t value, the t-statistic value must be greater than 1.96. Meanwhile, if using the P value, the P value is compared to the alpha value < 0.05 .

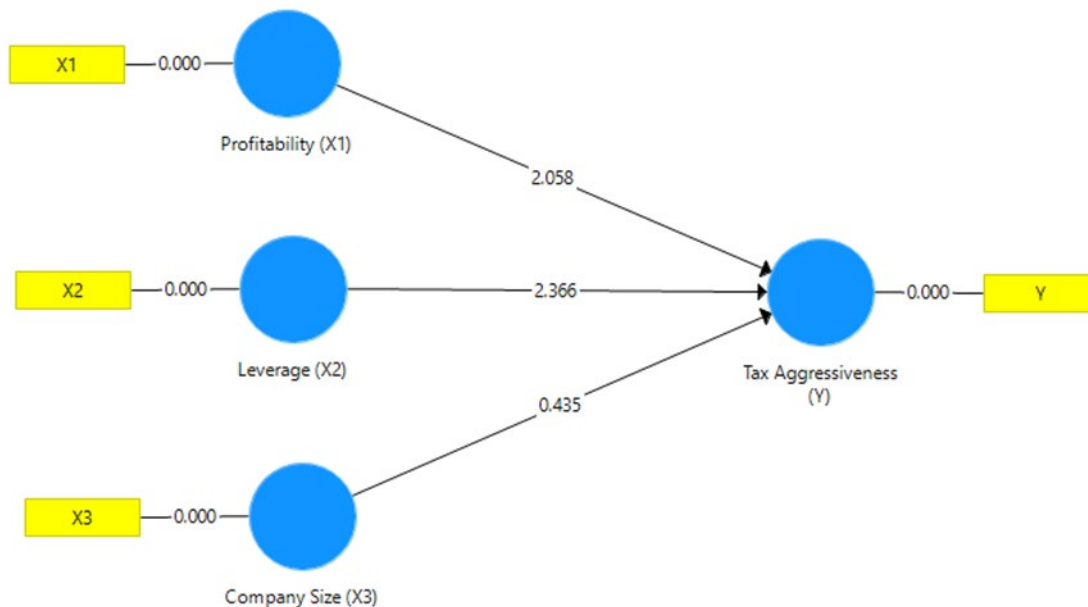


Figure 2. PLS Path Model Output Graph

Table 3. Hypothesis Test Results

Hypothesis	Variables	T Statistic	P Value	Description
H ₁	Profitability on Tax Aggressiveness	2,058	0,040	Positive and significant effect
H ₂	Leverage on Tax Aggressiveness	2,366	0,018	Positive and significant effect
H ₃	Company Size on Tax Aggressiveness	0,435	0,664	No effect

Source: Data Processed by the Author with SmartPLS

In this study, the results of hypothesis testing processed with SmartPLS show the results of the influence of the independent variables on the dependent variable as follows:

Effect of Profitability on Tax Aggressiveness

Based on the results of hypothesis testing in this study using SmartPLS, it shows that the profitability variable has a T-Statistic value of $2.058 > 1.96$ and a P Value of $0.040 < 0.05$. So these results can be concluded that the profitability variable has a positive and significant effect on tax aggressiveness. So that H_1 in this study is accepted. This research is in line with research (Yauris & Agoes, 2019) which states that profitability affects tax aggressiveness. This explains that the higher the company's profitability, the higher the tax aggressiveness. This is because the main goal of a company is to obtain high profits so that companies that have high profitability will try to reduce the tax burden because the tax burden reduces company profits. The higher the profitability of a company, the higher the corporate tax burden will be. Companies with high profitability can use their resources to carry out optimal tax planning to reduce their tax burden so that tax aggressiveness increases. This research is also not in line with (Hidayat & Fitria, 2018) which states that profitability has no effect on tax aggressiveness.

Leverage Effect on Tax Aggressiveness

Based on the results of hypothesis testing in this study using SmartPLS, it shows that the leverage variable has a T-Statistic value of $2.366 > 1.96$ and a P Value of $0.018 < 0.05$. So these results can be concluded that the leverage variable has a positive and significant effect on tax aggressiveness. So that H_2 in this study is accepted. This research is in line with (Rochman & Oktaviani, 2021), which states that if it is related to agency theory, then companies that have a high amount of debt will also incur high interest costs, these interest costs are a burden so that this can make companies more aggressive towards taxes so that their tax aggressiveness will also be higher. However, this research is not in line with (Rahmawati & Jaeni, 2022).

Effect of Company Size on Tax Aggressiveness

Based on the results of hypothesis testing in this study using SmartPLS, it shows that the Company Size variable has a T-Statistic value of $0.435 < 1.96$ and a P value of $0.664 > 0.05$. So these results can be concluded that the company size variable has no effect on tax aggressiveness. So that H_3 in this study is rejected. This research is in line with (Yauris & Agoes, 2019) which states that large companies have large resources to make good tax planning. Companies that can plan well can reduce the amount of tax the company has to pay. However, the size of the tax is still considered a burden for all companies that reduce company profits so that both small, medium and large companies will continue to take tax aggressiveness actions to reduce the tax burden. However, this research is not in line with research conducted (Wardani & Puspitasari, 2022).

CONCLUSIONS

Based on the results of the research that has been carried out, it can be concluded as follows:

1. Profitability has a positive and significant effect on tax aggressiveness. The higher the profitability of the company, the higher the tax aggressiveness. This is because the main goal of a company is to get high profits so that companies that have high profitability will try to reduce the tax burden because the tax burden reduces company profits. The higher the profitability of a company, the higher the corporate tax burden will be.
2. Leverage has a positive and significant effect on tax aggressiveness. If a company that has a high amount of debt will also incur high interest costs, these interest costs are a burden so that this can make the company more aggressive towards taxes so that its tax aggressiveness will also be higher.
3. Company size has no effect on tax aggressiveness. Large companies have large resources to make good tax planning. Companies that can plan well can reduce the amount of tax the company must pay. However, tax size is still considered a burden for all companies that reduce company profits so that both small, medium and large companies will continue to take tax aggressiveness actions to reduce the tax burden.

This study has limitations, namely the sample used is only food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2020-2022 and this study only uses three independent variables that affect tax aggressiveness, namely profitability, Leverage, and company size so that further research needs to be done on other variables that affect tax aggressiveness. So with the limitations carried out in this study, suggestions that can be given to future researchers are expected to use samples from the industrial sector. and also use other variables so that the results obtained will be more significant. In addition, future researchers can also add a longer research period.

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