

**PENGARUH TAX PLANNING, CAPITAL INTENSITY DAN
CORPORATE GOVERNANCE TERHADAP PRAKTIK
PENGHINDARAN PAJAK (STUDI EMPIRIS PADA PERUSAHAAN
INFRASTRUKTUR YANG TERDAFTAR DI BEI SEBELUM DAN
SELAMA COVID-19)**

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INTISARI

Penelitian ini bertujuan untuk menguji pengaruh *tax planning*, *capital intensity*, dan *corporate governance* terhadap praktik penghindaran pajak pada perusahaan infrastruktur yang terdaftar di Bursa Efek Indonesia sebelum dan selama pandemi COVID-19. Variabel dependen penghindaran pajak diproksikan dengan *cash ETR*. Populasi dalam penelitian ini adalah seluruh perusahaan infrastruktur yang terdaftar di Bursa Efek Indonesia pada tahun 2017-2022. Sampel dipilih menggunakan metode *purposive sampling* dan diperoleh 12 perusahaan dengan 72 sampel amatan. Hasil penelitian menunjukkan bahwa *tax planning* berpengaruh negatif signifikan terhadap penghindaran pajak, *capital intensity* berpengaruh positif signifikan terhadap penghindaran pajak, dan proporsi dewan komisaris independen yang mewakili *corporate governance* tidak berpengaruh terhadap penghindaran pajak. Selain itu, tidak ditemukan perbedaan praktik penghindaran pajak yang signifikan antara sebelum dan selama pandemi COVID-19.

Kata kunci: *tax planning*, *capital intensity*, *corporate governance*, penghindaran pajak, COVID-19

THE INFLUENCE OF TAX PLANNING, CAPITAL INTENSITY AND CORPORATE GOVERNANCE ON TAX AVOIDANCE PRACTICES (EMPIRICAL STUDY ON INFRASTRUCTURE COMPANIES LISTED ON THE IDX BEFORE AND DURING COVID-19)

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ABSTRACT

This research aims to examine the influence of tax planning, capital intensity, and corporate governance on tax avoidance practices in infrastructure companies listed on the Indonesia Stock Exchange before and during the COVID-19 pandemic. The dependent variable tax avoidance is proxied by cash ETR. The population in this research is all infrastructure companies listed on the Indonesia Stock Exchange in 2017-2022. The sample was selected using a purposive sampling method and 12 companies were obtained with 72 observation samples. The research results show that tax planning has a significant negative effect on tax avoidance, capital intensity has a significant positive effect on tax avoidance, and the proportion of independent board of commissioners representing corporate governance has no effect on tax avoidance. In addition, no significant differences in tax avoidance practices were found between before and during the COVID-19 pandemic.

Key words: *tax planning, capital intensity, corporate governance, tax avoidance, COVID-19*