

INTISARI

Penelitian ini dilakukan untuk memberikan bukti empiris mengenai pengaruh penurunan tarif pajak penghasilan badan terhadap agresivitas pajak perusahaan manufaktur, kecuali industri kesehatan dan farmasi yang terdaftar di Bursa Efek Indonesia periode 2019 – 2022. Jenis penelitian ini termasuk penelitian kuantitatif yang menggunakan metode penelitian, yaitu analisis regresi berganda dengan pengambilan sampel *purposive sampling*. Sampel dari penelitian ini sejumlah 54 perusahaan. Variabel agresivitas pajak menggunakan proksi *effective tax rate* (ETR). Sedangkan variabel penurunan tarif pajak badan menggunakan proksi variabel *dummy* dan variabel ukuran perusahaan menggunakan proksi total aset. Hasil penelitian menunjukkan bahwa penurunan tarif pajak dengan variabel *dummy* berpengaruh terhadap agresivitas pajak. Akan tetapi, ukuran perusahaan tidak berpengaruh terhadap agresivitas pajak

Kata Kunci : Penurunan Tarif Pajak, Ukuran Perusahaan, Agresivitas Pajak,

Effective Tax Rate

ABSTRACT

This study was conducted to provide empirical evidence regarding the effect of reducing corporate income tax rates on the tax aggressiveness of manufacturing companies, except the health and pharmaceutical industry listed on the Indonesia Stock Exchange for the period 2019 - 2022. This type of research includes quantitative research that uses research method, namely multiple regression analysis with purposive sampling. The sample of this study amounted to 54 companies. The tax aggressiveness variable uses the effective tax rate (ETR) proxy. While the company tax rate reduction variable uses a dummy variable proxy and the company size variable uses a total asset proxy. The results showed that the reduction in tax rates with dummy variables affects on tax aggressiveness. However, company size has no effect on tax aggressiveness.

Keywords : *Tax Rate Reduction Tax Rate Reduction, Company Size, Tax Aggressiveness, Effective Tax Rate.*