

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, ukuran perusahaan, dan *leverage* terhadap penghindaran pajak pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020. Sampel penelitian ini menggunakan metode *purposive sampling* dan diperoleh sebanyak 20 perusahaan dengan periode penelitian selama 5 tahun, sehingga total sampel yang didapatkan 100 data sampel. Namun terdapat 29 data outlier sehingga diperoleh 71 data sampel. Metode penelitian yang digunakan yaitu analisis statistik deskriptif, uji asumsi klasik, uji hipotesis dan uji regresi linear berganda dengan menggunakan SPSS 25. Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh terhadap penghindaran pajak. Namun, ukuran perusahaan dan *leverage* tidak berpengaruh terhadap penghindaran pajak.

Kata Kunci: Profitabilitas; Ukuran Perusahaan; *Leverage*; Penghindaran Pajak.



ABSTRACT

This study aims to determine the effect of profitability, company size, and leverage on tax avoidance in mining companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. The sample of this research used purposive sampling method and was obtained 20 companies with reserach period of 5 years, so that the total sample was obtained 100 data. There are 29 outlier data, so that the total sampel was obtained 71 data. The research methods used is descriptive statistical analysis, classical assumption test, hypothesist test, and multipleLinear regression test using SPSS 25. The result of this research showed that profitability has significant effect on tax avoidance. However, company size and leverage do not have significant effect on tax avoidance.

Keywords: Profitability; Company Size; Leverage; Tax Avoidance.

