

ABSTRAK

Penelitian ini bertujuan untuk membuktikan *pengaruh Corporate Social Responsibility (CSR), Firm Size, Profitabilitas, dan Leverage* terhadap tarif pajak efektif. Populasi dalam penelitian ini adalah perusahaan *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia yaitu sebanyak 80 perusahaan, dengan menggunakan sampel 20 perusahaan *property* dan *real estate* yang konsisten mempublikasikan laporan keuangan tahunan dan memperoleh laba selama periode 2015 – 2019. Metode yang digunakan dalam mendapatkan sampel adalah *purposive sampling*. Teknik analisis data yang digunakan adalah analisis regresi linier berganda menggunakan SPSS versi 22.

Hasil dari penelitian ini menunjukkan *Corporate Social Responsibility (CSR), Firm Size* tidak berpengaruh terhadap tarif pajak efektif, sedangkan profitabilitas dan *leverage* berpengaruh terhadap tarif pajak efektif.

Kata kunci : *Corporate Social Responsibility (CSR), Firm Size, Profitabilitas, Leverage, Tarif Pajak Efektif*

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ABSTRACT

This study aims to prove the effect of Corporate Social Responsibility (CSR), Firm Size, Profitability, and Leverage on the effective tax rate. The population in this study are property and real estate companies listed on the Indonesia Stock Exchange, as many as 80 companies, using a sample of 20 property and real estate companies that consistently publish annual financial reports and earn profits during the 2015 – 2019 period. The sample was purposive sampling. The data analysis technique used was multiple linear regression analysis using SPSS version 22.

The results of this study show that the Corporate Social Responsibility (CSR), Firm Size does not affect the effective tax rate, while the profitability and leverage affect the effective tax rate.

Keywords : Corporate Social Responsibility (CSR), Firm Size, Profitability, Leverage, Effective Tax Rate

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