

ABSTRAK

Penelitian ini untuk mengetahui pengaruh Beban Pajak, Tunneling Incentive, dan Mekanisme Bonus terhadap Keputusan Perusahaan Melakukan Transfer Pricing. Variabel dependen yang digunakan adalah Transfer Pricing yang diukur menggunakan rasio nilai transaksi pihak berelasi (Related Party Transaction). Variabel independen yang digunakan adalah Beban Pajak, Tunneling Incentive, dan Mekanisme Bonus. Populasi yang digunakan dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2019 dengan total 31 perusahaan sampel, data dikumpulkan dengan menggunakan metode purposive sampling.

Penelitian ini menggunakan analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa secara parsial (uji t), Beban Pajak berpengaruh negative dan tidak signifikan terhadap Transfer Pricing, Tunneling Incentive berpengaruh positif dan signifikan terhadap Transfer Pricing, dan Mekanisme Bonus berpengaruh positif dan tidak signifikan terhadap Transfer Pricing.

Kata kunci: Beban Pajak, Tunneling Incentive, Mekanisme Bonus, dan Transfer Pricing.

ABSTRACT

This research to examine the effect of Tax Expense, Tunneling Incentive, and Bonus Mechanism on the Company Decisions to Transfer Pricing. The dependent variable used is the Transfer Pricing which is measured using the ratio of the value of Related Party Transaction. The independent variables used are Tax Expense, Tunneling Incentive, and Bonus Mechanism. The population used in this study are manufacturing companies listed on the Indonesia Stock Exchange for the period 2017-2019 with a total of 31 sample companies, data were collected using the purposive sampling method.

*This study uses multiple linear regression analysis. The results of this study indicate that partially (*t* test), Tax Expense has a negative effect and insignificant on Transfer Pricing, Tunneling Incentive has a positive effect and significant on Transfer Pricing, and the Bonus Mechanism has a positive effect and insignificant on Transfer Pricing.*

Keywords: *Tax Expense, Tunneling Incentive, Bonus Mechanism, and Transfer Pricing.*