

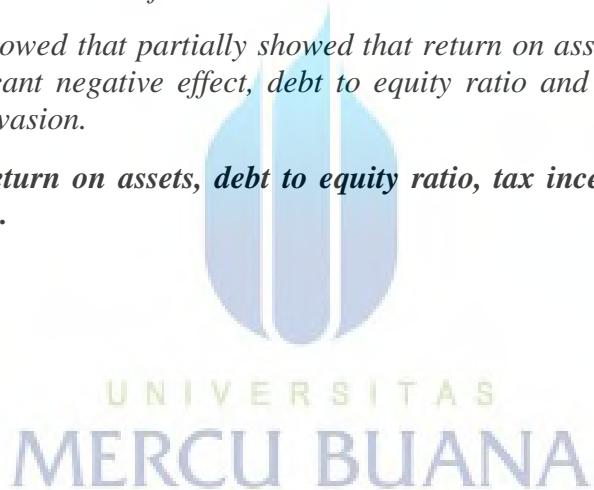
## *ABSTRACT*

*This study aims to determine the effect of return on assets, debt to equity ratio, tax incentives and sales growth on tax avoidance. Return on assets is calculated by net income after tax divided by total assets, debt to equity ratio is measured by total debt divided by total assets, tax incentives are measured by dummy variables, and tax avoidance is calculated by paying taxes divided by profit before taxes.*

*The sample in this study is the property and real estate sector companies listed on the IDX in 2018-2021 totaling 19 companies with a total sample of 76. The data analysis method uses descriptive statistical analysis and multiple regression analysis using SPSS 20 software.*

*The results showed that partially showed that return on assets and tax incentives had a significant negative effect, debt to equity ratio and sales growth had no effect on tax evasion.*

**Keywords:** *Return on assets, debt to equity ratio, tax incentives, sales growth, tax avoidance.*



## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *return on assets*, *debt to equity ratio*, insentif pajak dan *sales growth* terhadap penghindaran pajak. *Return on assets* dihitung dengan laba bersih setelah pajak dibagi total asset, *debt to equity ratio* diukur dengan total hutang dibagi total aset, insentif pajak diukur dengan variabel dummy, dan penghindaran pajak dihitung dengan pembayaran pajak dibagi laba sebelum pajak.

Sampel dalam penelitian adalah perusahaan sektor properti dan real estate yang terdaftar di BEI pada tahun 2018-2021 berjumlah 19 perusahaan dengan jumlah sampel sebanyak 76. Metode analisis data menggunakan analisis statistik deskriptif dan analisis regresi berganda dengan menggunakan software SPSS 20.

Hasil penelitian menunjukkan bahwa secara parsial menunjukkan bahwa *return on assets* dan *insentif pajak* berpengaruh negatif signifikan terhadap penghindaran pajak, *debt to equity ratio* dan *sales growth* tidak berpengaruh terhadap penghindaran pajak.

**Kata kunci:** *Return on assets*, *debt to Equity Ratio*, *Insentif Pajak*, *sales growth*, Penghindaran Pajak.

