

ABSTRACK

This study aims to analyze the effect of Earning Pressure and Tax Planning on Corporate Tax Income. The independent variables in this study are Earning Pressure and Tax Planning while the dependent variable in this study is the Corporate Tax Income. The object of this research is the manufacturing companies in the consumer goods industry sector which are listed on the Indonesia Stock Exchange in the 2015-2018 period.

The research sample was obtained using a purposive method sampling, which only took 41 companies that met the criteria of the total 145 manufacturing companies listed on the IDX. So that obtained 164 data used as research samples. Analysis model used in this study is a panel data regression analysis model.

The results of this study prove that Earning Pressure has a positive and significant effect on Corporate Tax Income. Tax Planning has a positive and significant effect on Corporate Tax Income.

Keywords : Earning Pressure, Tax Planning dan Income Tax Corporate





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