

ABSTRAK

Penghindaran pajak merupakan sebuah tindakan penghematan pajak yang masih lingkup hukum pajak sesuai Undang-undang. *Capital Intensity* (CIR), Profitabilitas (ROA), dan *Leverage* (*Debt Ratio*) digunakan sebagai variabel independen dalam penelitian ini, yang diperkirakan memiliki dampak terhadap penghindaran pajak (*Tax Avoidance*) sebagai variabel dependen. Penelitian ini akan dilakukan pada perusahaan manufaktur sektor barang dan konsumsi yang telah terdaftar di Bursa Efek Indonesia (BEI) tahun periode 2018-2022. Data perusahaan diperoleh dengan mengakses website Bursa Efek Indonesia. Pengambilan sampel dalam penelitian ini menggunakan tehnik *purposive sampling*. Jumlah sampel sebanyak 50 perusahaan dengan total observasi sebanyak 250. Data dalam penelitian ini dianalisis dengan tehnik analisis linear berganda. Hasil penelitian ini menunjukkan bahwa pada variabel *Capital Intensity* berpengaruh negatif terhadap *Tax Avoidance*, variabel Profitabilitas berpengaruh negatif terhadap *Tax Avoidance* dan variabel *Leverage* berepengaruh negatif terhadap *Tax Avoidance*.

Kata Kunci: *Tax Avoidance*, Profitabilitas, *Leverage*

ABSTRACT

Tax avoidance is an act of tax savings that is within the scope of tax law in accordance with the law. Capital Intensity (CIR), Profitability (ROA), and Leverage (Debt Ratio) are used as independent variables in this study, which are thought to have an impact on tax avoidance (Tax Avoidance) as the dependent variable. This research will be conducted on manufacturing companies in the goods and consumption sectors that have been listed on the Indonesia Stock Exchange (IDX) for the 2018-2022 period. Company data is obtained by accessing the Indonesian Stock Exchange website. Sampling in this research used purposive sampling technique. The number of samples is 50 companies with a total of 250 observations. The data in this study were analyzed using multiple linear analysis techniques. The results of this study indicate that the Capital Intensity variable has a negative effect on Tax Avoidance, the Profitability variable has a negative effect on Tax Avoidance and the Leverage variable has a negative effect on Tax Avoidance.

Keywords: *Tax Avoidance*, Profitability, *Leverage*