PENGARUH PROFITABILITAS, *LEVERAGE*, DAN UKURAN PERUSAHAAN TERHADAP *TAX AVOIDANCE* PADA PERUSAHAAN PROPERTI DAN REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2020-2024

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, *leverage*, dan ukuran perusahaan terhadap *tax avoidance* pada perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia periode 2020–2024. Metode yang digunakan adalah kuantitatif dengan analisis regresi linier berganda. Sampel penelitian sebanyak 20 perusahaan dipilih menggunakan *purposive sampling* dari populasi 93 perusahaan, menghasilkan 76 data pengamatan setelah eliminasi *outlier*. Profitabilitas diukur dengan ROA, *leverage* dengan DER, ukuran perusahaan dengan logaritma natural total aset, dan *tax avoidance* dengan *Effective Tax Rate* (ETR). Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh negatif dan signifikan terhadap *tax avoidance*, artinya perusahaan dengan laba tinggi cenderung lebih patuh dalam membayar pajak. *Leverage* berpengaruh positif dan signifikan, artinya perusahaan dengan utang tinggi justru membayar pajak lebih besar. Ukuran perusahaan berpengaruh negatif dan signifikan, artinya perusahaan besar cenderung lebih aktif melakukan penghindaran pajak. Secara simultan, ketiga variabel berpengaruh signifikan terhadap *tax avoidance* dan mampu menjelaskan variasinya sebesar 48,5%.

Kata Kunci : *Tax Avoidance*, Profitabilitas, *Leverage*, Ukuran Perusahaan, Properti dan Real Estate

THE EFFECT OF PROFITABILITY, LEVERAGE, AND COMPANY SIZE ON TAX AVOIDANCE IN PROPERTY AND REAL ESTATE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE 2020-2024

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ABSTRACT

This study aims to examine the effect of profitability, leverage, and company size on tax avoidance in property and real estate companies listed on the Indonesia Stock Exchange 2020-2024. The method used was quantitative with multiple linear regression analysis. A sample of 20 companies was selected using purposive sampling from a population of 93 companies, resulting in 76 observations after eliminating outliers. Profitability is measured by ROA, leverage by DER, company size by the natural logarithm of total assets, and tax avoidance by the Effective Tax Rate (ETR). The results show that profitability has a negative and significant effect on tax avoidance, meaning that companies with high profits tend to be more tax compliant. Leverage has a positive and significant effect, meaning that companies with high debt actually pay more taxes. Company size has a negative and significant effect, meaning that larger companies tend to be more active in tax avoidance. Simultaneously, all three variables significantly influence tax avoidance and explain 48.5% of the variation.

Keywords: Tax Avoidance, Profitability, Leverage, Company Size, Property and Real Estate