

# Analisis Tarif Pajak Efektif Berdasarkan Klasifikasi Industri IDX-IC pada Perusahaan yang Tercatat pada Bursa Efek Indonesia Tahun 2019-2021 = Analysis of Effective Tax Rates Based on IDX Industry Classification (IDX-IC) for Companies Listed on the Indonesia Stock Exchange for 2019-2021

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## Abstrak

Penelitian ini memiliki tiga tujuan yaitu menganalisis nilai tarif pajak efektif pada masing-masing klasifikasi industri berdasarkan IDX-IC, menganalisis pengaruh pandemi COVID-19 terhadap laba dan beban pajak perusahaan, serta menganalisis faktor-faktor yang berpengaruh pada tarif pajak efektif. Teknik purposive sampling digunakan untuk menentukan sampel pada perusahaan yang terdaftar pada Bursa Efek Indonesia berdasarkan klasifikasi IDX-IC. Pendekatan penelitian yang digunakan adalah dengan pendekatan mixed method. Berdasarkan penelitian didapatkan hasil rata-rata tarif pajak efektif perusahaan sampel pada tahun 2019 sampai 2021 berturut-turut adalah 26,87%, 24,51% dan 23,83% dengan sektor transportation and logistics memiliki rasio tarif pajak efektif paling tinggi di antara sektor lainnya. Analisis mengenai penurunan laba dan penurunan beban pajak yang dialami perusahaan pada masa pandemi hanya mempertimbangkan faktor pandemi COVID-19. Pandemi COVID-19 memiliki dampak yang bervariasi tergantung pada jenis industrinya. Hanya pada sektor healthcare dan infrastructure yang berkinerja lebih baik dibandingkan sektor lainnya pada masa pandemi COVID-19. Selain variabel pandemi COVID-19, variabel perusahaan grup yang digunakan dalam meneliti faktor yang mempengaruhi tarif pajak efektif. Sementara variabel kontrol ditetapkan berupa leverage, kepemilikan manajerial, capital intensity ratio, inventory intensity ratio, profitabilitas, dan ukuran perusahaan. Berdasarkan hasil penelitian, variabel pandemi COVID-19 berpengaruh positif terhadap tarif pajak efektif. Sementara itu variabel perusahaan grup berpengaruh negatif terhadap tarif pajak efektif. Untuk variabel kontrol diketahui hanya profitabilitas yang berpengaruh terhadap tarif pajak efektif. Adanya pengaruh rugi perusahaan anak terhadap laba konsolidasi menyebabkan rasio tarif pajak efektif lebih kecil dibandingkan tarif pajak efektif apabila bersumber dari perusahaan induk saja.

.....The aim of this research is to analyze related to the effective tax rate of companies for each classification sector based on the IDX-IC, to analyze the effect of the COVID-19 pandemic on corporate profits and tax burden, and to determine whether the factors used in this study have an influence on the effective tax rate of companies. A purposive sampling technique was used to determine the research sample, which consisted of companies listed on the Indonesia Stock Exchange classified based on the IDX-IC. The research approach used a mixed-methods approach. Based on the research, it was found that the average effective tax rate of the sample companies in 2019-2021 respectively, 26,87%, 24,51%, and 23,83%, with transportation and logistics sector have highest effective tax rate than other sectors. The analysis regarding the decline in profits and decreased tax burden experienced by companies during the pandemic only considers the COVID-19 pandemic factor. The COVID-19 pandemic has had varying impacts depending on the type of industry. Only the healthcare and infrastructure sector have performed better than other sectors during the COVID-19 pandemic. Apart from the COVID-19 pandemic variable, there are also group company

variables used in researching the factors that affect the effective tax rate. While the control variables are defined as leverage, managerial ownership, capital intensity ratio, inventory intensity ratio, profitability, and company size. Based on the research results, the COVID-19 pandemic variable has a positive effect on the effective tax rate. Meanwhile, group company variables have a negative effect on the effective tax rate. For the control variable, it is known that only profitability influences the effective tax rate. The influence of subsidiary company losses on consolidated profits causes the ratio of the effective tax rate to be smaller than the effective tax rate if it comes from the parent company