

ABSTRAK

Effective Tax Rate adalah persentase atau rasio yang menunjukkan tingkat pajak efektif yang diperoleh dengan membandingkan beban pajak penghasilan menurut perhitungan fiskal dengan laba sebelum pajak komersial perusahaan. Tarif pajak efektif sendiri merupakan salah satu upaya perusahaan dalam meminimalkan beban pajak perusahaan yang dilakukan tanpa harus melanggar peraturan perpajakan yang berlaku di Indonesia. Semakin kecil beban pajak yang dibayar perusahaan, maka perusahaan dikatakan berhasil dalam manajemen perpajakannya. Tujuan dari penelitian ini yakni untuk memastikan apakah terdapat pengaruh secara parsial antara variabel *capital intensity ratio*, kepemilikan institusional, *leverage* pada *effective tax rate*. Penelitian ini menggunakan penelitian kuantitatif dengan metode penentuan sampel menggunakan *purposive sampling* dengan jumlah sampel sejumlah 33 perusahaan dari jumlah populasi sejumlah 43 perusahaan. Teknik analisis data yang dipakai yakni analisis regresi linier berganda memakai aplikasi SPSS 26. Hasil dari penelitian ini menerangkan bahwa Capital Intensity Ratio tidak berpengaruh pada *Effective Tax Rate*, sedangkan Kepemilikan Institusional & *Leveraga* berpengaruh pada *Effective Tax Rate*.

Kata kunci : *Capital Intensity Ratio*, Kepemilikan Institusional, *Leverage*, *Effective Tax Rate*.

ABSTRACT

Effective Tax Rate is a percentage or ratio that shows the effective tax rate obtained by comparing the income tax expense according to fiscal calculations with the company's commercial pre-tax profit. The effective tax rate itself is one of the company's efforts to minimize the company's tax burden without violating the tax regulations in force in Indonesia. The smaller the tax burden paid by the company, the company is said to be successful in managing its taxation. *Effective tax rate* itself is one of the company's efforts to minimize the company's tax burden without violating the tax regulations in force in Indonesia. The smaller the tax burden paid by the company, the company is said to be successful in managing its taxation. The purpose of this study is to ascertain whether there is a partial effect between the variables capital intensity ratio, institutional ownership, leverage on the effective tax rate. This research uses quantitative research with the method of determining the sample using purposive sampling with a total sample of 33 companies from a total population of 43 companies. The data analysis technique used is multiple linear regression analysis using the SPSS 26 application. The results of this study explain that the Capital Intensity Ratio has no effect on the Effective Tax Rate, while Institutional Ownership & Leverage have an effect on the Effective Tax Rate.

Keywords: Capital Intensity Ratio, Institutional Ownership, Leverage, Effective Tax Rate.