

ABSTRAK

Penelitian ini bertujuan untuk menjelaskan pengaruh *capital intensity*, *related party transaction*, dan *thin capitalization* terhadap *tax avoidance*. Penelitian ini menggunakan sampel perusahaan properti dan *real estate* yang terdaftar di BEI pada periode 2012-2021 dengan jumlah sampel 5 perusahaan selama 10 tahun sesuai dengan kriteria sampel, sehingga total sampel penelitian sebanyak 50 data. Metode penelitian ini menggunakan kuantitatif, teknik pengambilan sampel menggunakan *purposive sampling*. Pengujian yang dilakukan adalah asumsi klasik, analisis regresi linier berganda, koefisien determinasi (R^2) dan uji parsial (t). Hasil penelitian ini memberikan bukti bahwa *capital intensity* dan *related party transaction* tidak berpengaruh secara parsial terhadap *tax avoidance* namun *thin capitalization* berpengaruh terhadap *tax avoidance*.

Kata kunci: *Capital intensity, Related Party Transaction, Thin Capitalization, Tax Avoidance.*

ABSTRACT

This study aims to explain the effect of capital intensity, related party transactions, and thin capitalization on tax avoidance. This study uses a sample of property and real estate companies listed on the IDX in the 2012-2021 period with a total sample of 5 companies for 10 years, so the total research sample is 50 annual reports. This research method uses quantitative, sampling technique using purposive sampling. The tests carried out are classical assumptions, multiple linear regression analysis, coefficient of determination (R^2) and partial test (t). The results of this study provide evidence that capital intensity and related party transactions have no partial effect on tax avoidance, but thin capitalization has an effect on tax avoidance.

Keywords : *Capital intensity, Related Party Transaction, Thin Capitalization, Tax Avoidance.*