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Factors that influence tax avoidance In companies listed on the IDX

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ABSTRACT

Tax avoidance is an important issue in the context of taxation in Indonesia, where companies try to reduce their tax burden legally by exploiting loopholes in tax regulations. This study aims to analyze the factors that influence tax avoidance in companies listed on the Indonesia Stock Exchange. Several factors identified in the literature include profitability, company size, and transfer pricing. According to Jensen and Meckling (1976), agency theory explains the conflict of interest between principal and agent that can affect the quality of financial information and tax avoidance practices (Fitriana et al., 2021). Research by Suryani & Desy (2019) shows that profitability has a positive effect on tax avoidance, while research by Dian, Kartika & Endang (2020) indicates that company size also contributes to tax avoidance. In addition, transfer pricing has been shown to have an effect on tax avoidance according to the results of research by Monica & Irawati (2021). Thus, this literature provides comprehensive insights into the dynamics of tax avoidance in Indonesia and identifies research gaps that can be focused on for further study.

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INTRODUCTION

Tax plays an important role in the state, because tax is a source of state revenue to finance all expenditures, according to Law Number 16 of 2009 concerning General Provisions and Tax Procedures in Article 1 paragraph 1, tax is a mandatory contribution to the state owed by individuals or entities that are mandatory based on the law without receiving direct compensation and used for state needs (Novelia HR Here Wila, Linda Lomi Ga, Sarlin P. Nawa Pau; 2023).

Tax evasion*(tax avoidance)*defined as one of the actions taken by taxpayers to reduce their tax burden legally. The phenomenon of tax avoidance in Indonesia can be seen from the tax ratio. The better the performance of a country's tax collection, the higher the country's tax ratio. Currently, there are quite a few companies that practice illegal tax avoidance (tax evasion).

Optimizing tax revenue is one of the government's strategies in bringing all opportunities that can increase state revenue sources. However, in its implementation, companies and agencies do not always welcome the government in charge of collecting taxes. The condition of the company or agency is a factor causing this. Darmawan and Sukartha (2014) in Cahyono et al., (2016) in (Aulia & Mahpudin, 2020). On the other hand, (Finance & Miller, 2009) stated that companies consider taxes to contribute as a burden that reduces net profit and should be minimized. So that in the company's expenditure policy, taxes are recognized as an important part. On the other hand, in the eyes of the state, taxes that finance all expenditures and state development are the largest source of state revenue (Ariska et al., 2020).

Tax avoidance causes the erosion of tax revenues to support a country (Sunarsih et al., 2019). The majority of companies carry out tax avoidance with the aim of being able to allocate the tax budget into a budget to pay company obligations (Dharma & Ardiana, 2016) in (Mahdiana & Amin, 2020). Like the phenomenon According to the Tax Justice Network report, Indonesia is estimated to face a loss of US$ 4.86 billion per year or equivalent to IDR 68.7 trillion (the rupiah exchange rate is IDR 14,149 per US dollar) due to tax avoidance. In the title entitled The State of Tax Justice 2020: Tax Justice in the time of COVID-19 reported by Tax Justice News that the total of IDR 68.7 trillion, the loss was caused by corporate taxpayers who carried out tax avoidance in Indonesia. The amount of loss caused reached \ US$ 4.78 billion or equivalent to IDR 67.6 trillion. Meanwhile, the rest comes from individual taxpayers with an amount reaching US$ 78.83 million or equivalent to Rp. 1.1 trillion. (http://pajakku.com)

Factors that influence tax avoidance are Profitability. Profitability (ROA) is a ratio used to measure a company's ability to generate profits from its normal business activities. A company is an organization that operates for the purpose of generating profits by selling products (goods and/or services) to customers. The purpose of most companies' operations is to maximize profits, including short-term and long-term profits. Management needs to increase returns for company owners and increase employee benefits. This only happens when the company makes a profit in its business activities (Hery 2016, 192). Profitability can be measured by comparing the various components in the income statement. The goal is to monitor and evaluate the level of development of the company's profitability over time. Through periodic financial ratio analysis, management can effectively determine improvement and efficiency measures. In addition, it can also be compared with predetermined targets, and can also be compared with industry average ratio standards (kasmir 2015, 196). This is in line with research conducted by Muda et al., (2020)) that profitability has a significant positive effect on tax avoidance. The higher the profitability, the higher the tendency to practice tax avoidance, this is because in the income tax law, the profits obtained by the company are the basis for calculating the taxes borne by the company. Meanwhile, according to research (Rahayu Eka Prastya, et al. (2020)), profitability has no effect on tax avoidance. If the company has a high enough profit, then the company will pay and report its taxes on time. because companies with good financial conditions will maintain the company's good name by reducing tax avoidance practices.

Meanwhile, the next factor that influences Tax Avoidance is Company Size. According to Suryani and Desy (2019), company size is the main factor in determining the profitability of a company with a concept commonly known as economies of scale. According to Kurniasih and Sari (2013), large companies will be in the spotlight of the government, so that it will cause a tendency for company managers to act aggressively or obediently. In this study, company size is proxied by the total assets owned by the company referring to Silvia's research (2017). Company size is one of the factors that investors consider in investing. Company size shows the difference in business risk between large and small companies. Company size describes the size that can be resolved with total assets, total sales, average sales level, and average total assets. Company size is basically divided into three categories, namely large companies, medium companies, and small companies. The bigger the company, the better the company's technology and systems, and the ease of management and use of company assets will encourage increased company performance. The bigger the company, the greater the company's production capacity, thereby increasing profitability (Wati 2019, 31). This study is in line with the research conducted by Dian Eva Marlinda, Kartika Hendra Titisari, Endang Masitoh (2023) which states that company size affects tax avoidance. The larger the company, the greater the supervision carried out by the government on the company. This supervision is carried out to reduce tax avoidance actions that will be carried out by the company. Therefore, there are many limitations that companies have to avoid tax. So that the size of the company affects the tax avoidance actions carried out by the company. However, this is different from the results of research conducted by Meichelle Kurniawan Cahyo, Napisah (2022) which states that company size does not affect Tax Avoidance (ETR). Company size in this study is measured by the total assets in the company. This opinion is because the company's total assets tend to be stronger than the market capitalization value and sales volume (Oktamawati, 2017). Company size in this study is calculated using the Natural Logarithm of Total Assets.

By exploiting loopholes in the Tax Law, tax avoidance gives rise to transfer pricing activities. Transfer Pricing is a form of transfer of company income which in relation to the government results in the country experiencing a shortage and loss of potential tax revenues for a country (Napitupulu et al, 2020). A special relationship that exists between branches of companies, subsidiaries or affiliated companies in other regions. The results of the study revealed that transfer pricing has a positive effect on tax avoidance, namely research from I GA Desy Arlita, Devi Anggun Meihera (2024) were able to prove that transfer pricing has an effect on tax avoidance. This is due to the condition of companies that carry out transfer pricing transactions with parties that have special relationships with domestic companies or have the same tax rate or even higher than the tax rate in Indonesia. The Minister of Finance's regulation explains the types of documents or additional information that must be kept by taxpayers who transact with parties that have special relationships and the procedures for managing them. However, in contrast to research by Syafiq Imam Hidayanto, Gia Kardinna Prima Amrania (2024) which explains that Transfer pricing was found to have an insignificant negative effect on tax avoidance. These results indicate that companies in the sample do not use transfer pricing as the main tool for tax avoidance, possibly due to strict regulations and supervision.

Another phenomenon related to tax avoidance that occurred in Indonesia was carried out by PT Bank Central Asia Tbk which resulted in a state loss of IDR 375 billion. BCA's refusal to reduce the tax burden by the Directorate General of Taxes (DGT) was the beginning of this case. DGT's information to BCA regarding the impact of the correction of fiscal profit to IDR 6.78 trillion decreased by IDR 5.77 trillion. The online news site, www.kompasiana.com, reported that BCA's alleged tax avoidance showed how it exploited legal loopholes by making extrajudicial spending, such as bribing officials and increasing employee salaries and allowances. In this case, the government was involved in the BCA tax case because it owned 5.02% of Bank BCA's shares at the time the case occurred and wanted to make a big profit if the shares were later sold. Therefore, it is important to expand BCA's profits and limit bad down payment arrangements, so that its selling value will be higher (Nurwati et al., 2023).

The purpose of this literature review is to provide a comprehensive analysis of research that has been conducted in a particular field. Through this review, the author attempts to identify and evaluate the contributions of various previous studies, so that readers can understand the development and dynamics of the topic being studied. In addition, the literature review also aims to reveal gaps or deficiencies in existing research, so that it can direct the focus of further research and facilitate the development of better theories and practices in the field.

THEORY AND HYPOTHESIS DEVELOPMENT

Agency Theory

According to Jensen and Meckling (1976), agency theory describes the contractual relationship between the principal and the agent, where the agent is given authority by the principal to achieve certain goals. In this role, the agent has authority in management activities and decision-making. However, conflicts of interest often arise between the two parties (Fitriana et al., 2021). Because the principal cannot monitor the agent regularly, these differences in roles and interests can affect the quality of financial information, including tax avoidance practices.

In relation to agency theory, management will try to obtain profits in accordance with its objectives or manipulate pre-tax profits by exploiting loopholes in applicable regulations. In practice, this will give rise to differences in interests between the principal and the agent (Marfiana & Andriyanto, 2021). Conflicts of interest in taxation can occur between the government and companies (Maharani & Juliarto, 2019). The tax authority representing the government acting as the principal wants higher corporate taxes to increase tax revenues, while corporate taxpayers representing the company acting as agents want significant profit income with a minimum tax burden (Nurhidayah et al., 2021).

Tax Avoidance

Tax avoidance is an effort to avoid taxes legally for taxpayers because they do not oppose tax regulations, and use methods and techniques that tend to exploit weaknesses in tax regulations optimally, so that taxpayers can reduce the amount of tax owed (Pohan, 2016:23). According to (Mahdiana & Amin, 2020). Tax avoidance is an obstacle for the government in the continuation of tax collection which causes low state cash receipts. Tax avoidance is one of the issues that attracts attention because of its uniqueness which remains obedient to the law but is not expected by the government (Putri and Putra, 2017) in (Rahmawati & Nani, 2021).

In general, the measure of compliance in fulfilling tax obligations is measured and compared with the size of tax savings.*(tax saving)*, tax avoidance and tax evasion, all of which aim to minimize the tax burden, through several methods, including through exemptions, exceptions, reductions, tax incentives, non-taxable income, tax deferrals, taxes borne by the state to cooperation with tax authorities, bribery and forgery (Muhammad Rizky Luthfiansyah, 2023).

Tax avoidance often harms the state because it reduces tax revenue. However, the government cannot impose sanctions on the perpetrators.*tax avoidance because* legally there are no rules violated. This is because tax avoidance is not included in the category of tax evasion, which is an illegal act of tax avoidance. Tax avoidance is unique because from the company's perspective it is legal to do, but from the government's perspective it is not always desirable (I GA Desy Arlita, Devi Anggun Meihera, 2024)

Profitability

Profitability is a ratio applied to assess a company's ability to generate income within a certain time range. ROA (Return On Asset) can be applied to measure profitability. (Robin, Jesslyn Anggara, Ronaldo Tandrean, & H. Adam Afiezan; 2021). Profitability can also be used as an indicator to measure the success of a company's operations and the company's ability to generate profits in the future (Suryani & Desy Mariani; 2019). The relationship between profitability and tax avoidance is that Profitability is one of the measurements of a company's performance that shows the company's ability to generate profits during a certain period at a certain level of sales, assets, and share capital. Measuring the level of company profitability can use one of the ratios, namely return on assets (ROA). ROA is related to the profit generated by the company and the amount of income tax that can be imposed on the company. The higher the ROA value, the higher the level of profit obtained by the company, so the tax burden will be higher. Therefore, taxpayers will take tax avoidance actions by exploiting loopholes in tax regulations (Ida Ayu Putu Wira Yanti & Nyoman Putra Yasa; 2022).

$$\text{ROA} = \frac{\text{Laba bersih setelah pajak}}{\text{Total Aset}}$$

Companies that avoid taxes by taking tax avoidance actions are generally companies that have a good level of profitability, where high profits result in high tax rates (Nurjanah et al., 2018). Related to agency theory, management will try to obtain profits to suit its objectives or manipulate pre-tax profits by exploiting loopholes in applicable regulations. A company's profitability shows its ability to generate profits in a certain period at a certain level of sales, assets and share capital (Dewinta & Setiawan, 2016). The profitability ratio can be a form of assessment of the company's management performance in managing wealth as indicated by profit (Putri & Putra, 2017).

Company Size

(Tandean & Winnie, 2016; Yanti, 2020)company size is one of the main factors in tax avoidance because large companies tend to have more complex transactions, which opens up opportunities to exploit tax loopholes (Cahyono, Rita, & Kharis, 2016). The larger the company, the greater the possibility of government supervision, but it is also easier to manage taxes through certain strategies. A larger company size indicates good long-term prospects and increases investor confidence, because large companies are better known and their information is more easily accessible to the public . In addition, companies with large assets have the ability to maximize profits through high production capacity, and are supported by more sophisticated technology and management systems, thereby increasing their competitiveness and financial performance (Wati, 2019).

As a form of tax burden management, large companies often use amortization and depreciation of assets to reduce taxable income (Darmawan & Sukartha, 2014). In this practice, large company assets are used as a tool to reduce effective tax burden (ETR), through accounting strategies that allow for legal tax reductions. Research shows that company size has a significant effect on the level of tax avoidance, especially in terms of exploiting regulatory loopholes to minimize the tax obligations of large companies (Puspita & Harto, 2014). Therefore, companies with large assets tend to have more opportunities to avoid taxes, because the high complexity of transactions allows companies to use gaps in tax regulations in various transactions.

Company size in this context is often proxied through total assets or variables such as market value, stock capitalization, and total sales (Riyanto, 2008; Sari, Kalbuana, & Jumadi, 2016). The larger the total assets, the higher the scale of operations and revenue of the company, indicating that the company has reached a stage of maturity with positive cash flow and strong long-term prospects. Large companies generally also have more complex management systems and better capabilities in facing business challenges, so they have the potential to generate higher profits and are able to manage and mitigate risks more effectively (Purwasih, 2020; Meidiyustiani, 2016). Thus, company size plays an important role in determining the extent to which a company has the opportunity to utilize tax avoidance strategies, which are often part of cost efficiency efforts for large companies.

Transfer Pricing

Transfer pricing is a price charged when one part of a company provides goods or services to another part of the same company (Garrison et al, 2009). However, the term transfer pricing is often connoted as something bad (abuse of transfer pricing), namely the transfer of income from a company in a country with a high tax rate to another company in a group in a country with a lower tax rate, thereby reducing the total tax burden of the company (Setiawan, 2014). On the government side, transfer pricing is believed to result in a reduction or even loss of a country's potential tax revenue due to the transfer of income.

Desai et al (2006) emphasized that transactions between related parties located in various tax jurisdictions offer great opportunities to engage in tax avoidance. Multinational companies can conduct transfer pricing to avoid taxes through related party transactions. There are three methods of determining transfer prices according to Kaplan and Atkinson (1998), namely:

1. Market-based transfer pricing is a transfer price determination that uses market prices as the basis for transfer prices. The market price is a price determined by the market supply and demand mechanism.
2. Cost-based transfer pricing is a transfer price determination that uses the calculation of costs incurred to produce a product as the basis for the transfer price.
3. Negotiated transfer pricing is a transfer price determination based on negotiations between interested parties. In this case, information about market prices and costs can be used as considerations in negotiations. Transfer pricing is formulated as follows:

$$TP = \frac{Piutang\ Usaha\ Pihak\ Berelasi}{Total\ Piutang}$$

Transfer pricing is also defined according to the Regulation of the Director General of Taxes PER-32/PJ/2011, namely the price for transactions with parties who have a special relationship. A special relationship according to Law No. 36 of 2008 occurs due to (1) ownership of capital, (2) control of management or technology and (3) blood relations or marriage. It is further explained in Article 4 of PMK-22/2020 that a special relationship is considered to exist if a condition of dependency or connection arises between the parties, so that one party controls the other party or it can be said that one party cannot stand independently. (Dessy Juliana, Hari Setiawan, 2022)

METHODS

This study used a qualitative research method with a literature review approach. Qualitative research analysis was carried out using information delivery techniques, to determine the causal factors interpreted in sentences (Santoso & Masitoh, 2022). This literature review approach was carried out by analyzing several relevant and recent articles, sourced from SINTA indexed journals related to the effect of profitability, company size and transfer pricing on tax avoidance. This method was chosen by the author with the aim of obtaining new literature that can be used as a reference for further research (Ravitilova et al., 2023) in (Deviani et al., 2024).

RESULTS AND DISCUSSION

The Influence of Profitability on Tax Avoidance

The results of the study revealed that a company's ability to generate profits from its resources is called profitability (Kasmir 2017; 196). To find out how effectively a company manages its asset resources, both equity and loan capital, profitability measurements can be proxied using return on assets (ROA). According to Safida (2019) and Rahmawati & Nani (2021), a company is considered successful in managing its assets to generate profits if its level of profitability is high, which means that the company can control its profits in tax planning. In addition, profitability is positively correlated with the tax burden paid by the company, the higher the level of profitability, the higher the tax burden paid. and vice versa, the lower the level of profitability, the lower the company's tax burden. research revealed by (Sahrir, et al. (2021)) that profitability has a positive effect on tax avoidance. This is supported by previous research conducted by (Muda et al., (2020)) that profitability has a significant positive effect on tax avoidance. The higher the profitability, the higher the tendency to practice tax avoidance, this is because in the income tax law, the profits obtained by the company are the basis for calculating the taxes borne by the company. Meanwhile, according to research (Rahayu Eka Prastya, et al. (2020)), profitability has no effect on tax avoidance. If the company has a high enough profit, then the company will pay and report its taxes on time. because companies with good financial conditions will maintain the company's good name by reducing tax avoidance practices.

The Influence of Company Size on Tax Avoidance

Research (Marlinda et al., 2020) suggests that company size affects tax avoidance. They state that the larger the company, the greater the government's supervision of the company. This supervision is carried out to reduce tax avoidance actions that will be carried out by the company. This shows that company size affects the company's ability to avoid taxes. Large companies will have more complex transactions and provide opportunities for companies to use loopholes in these transactions to avoid tax avoidance" (Susanto & Cahyati, 2021).And by emphasizing that larger total assets indicate that the company has good prospects in a relatively long period of time" (Putri & Yuliafitri, 2023). Company size affects tax avoidance which is also supported by a number of studies, namely research (Putri and Yuliafitri, 2024), and (Sari et al., 2022) which states that company size has a significant positive effect on tax avoidance, this is supported by previous research conducted by Dewinta and Setiawan (2016).

Large companies tend to be subject to greater government oversight to curb tax avoidance activities. Larger company size means more complex transactions, creating opportunities for companies to exploit tax loopholes. In addition, large total assets indicate good long-term prospects for the company, which can affect the tendency of companies to engage in tax avoidance. Many studies have shown that company size has a positive and significant effect on tax avoidance. Therefore, it is important for stakeholders to understand how company size plays a role in tax avoidance trends. This understanding not only encourages transparency in financial reporting for large companies, but also helps strengthen supervision and implement more effective tax policies.

The Effect of Transfer Pricing on Tax Avoidance

Tax avoidance practices by companies are usually carried out using transfer pricing to minimize the tax burden that should be paid (Rasyid et al., 2021). Multinational companies have begun to utilize transfer pricing practices along with the development of the international economy (Sebele-Mpofu et al., 2021). Transfer pricing will provide an opportunity for companies to relocate their profits to affiliated entities in tax havens (Amidu et al., 2019).

Research on the effect of transfer pricing on tax avoidance has been widely conducted in Indonesia, including research by Alifatul Akmal Al Hasyim, Nur Isna Inayati, Ani Kusbandiyah, Tiara Pandansari (2022) which explains that companies carry out transfer pricing not with the aim of tax avoidance. Companies carry out transfer pricing with the aim of improving company performance so that the company's value remains high and still looks profitable to investors, where the company will generate large profits and cause the tax burden to increase (Irawan et al., 2020). This is in line with the theory of political costs, where companies must pay taxes in accordance with the profits they earn. Transfer pricing is often referred to as a reasonable action in tax avoidance activities, because companies carry out transfer pricing practices in order to trick the amount of profit so that tax payments to the state are low.

Transfer pricing is often used by multinational companies to send profits in order to avoid taxes. So that the transfer pricing variable is one of the factors that will influence tax avoidance actions. This study is in line with research conducted by (Sahla Kamila, Uswatun Khasanah, Tutty Nuryati, 2023) which states that in implementing transfer pricing, companies usually sell several goods and services below the specified market price. After that, the company will send the profit to companies that are still in the same group located in countries with lower taxes in order to reduce the tax burden borne by the company.

CONCLUSION

In the literature review conducted by this author, several factors have been identified that influence tax avoidance in companies listed on the Indonesia Stock Exchange. First, profitability has been shown to have a positive effect on tax avoidance, where companies with high profits tend to pay taxes on time to maintain their reputation. However, research by Suryani & Desy (2019) shows that profitability can also encourage more aggressive tax avoidance practices. Second, company size also contributes significantly to tax avoidance. Research shows that the larger the company, the greater the supervision carried out by the government, which in turn affects the company's ability to avoid taxes. This is in line with the findings by Marlinda et al. (2020) and Putri & Yuliafitri (2023) which emphasize that large companies have more complex transactions, providing opportunities to exploit loopholes in taxation. Third, transfer pricing as a pricing mechanism in transactions between companies that have special relationships also plays a role in tax avoidance. Research by Alifatul Akmal Al Hasyim, Nur Isna Inayati, Ani Kusbandiyah, Tiara Pandansari (2022) shows that transfer pricing practices can be used to shift profits and reduce tax liabilities. Overall, the existing literature shows that tax avoidance is a complex phenomenon and is influenced by various internal and external factors of the company. Further research is needed to explore this relationship in more depth and to identify strategies that can be applied to reduce tax avoidance in Indonesia.

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