

THE EFFECT OF PROFITABILITY ON TAX AGGRESSIVENESS OF NON-PRIMARY CONSUMER COMPANIES LISTED ON THE IDX

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas yang diukur dengan *Return On Asset* (ROA) terhadap agresivitas pajak yang diukur dengan *Effective Tax Rate* (ETR). Populasi yang digunakan dalam penelitian ini adalah laporan keuangan dan laporan tahunan perusahaan sektor barang konsumen non-primer yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2020-2024. Teknik pengambilan sampel pada penelitian ini menggunakan metode *purposive sampling* dan diperoleh sampel sebanyak 298 data dengan 60 data *outlier*. Penelitian ini merupakan penelitian kuantitatif dengan data sekunder dan diolah menggunakan aplikasi SPSS versi 25. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier sederhana. Hasil penelitian menunjukkan bahwa profitabilitas memiliki pengaruh negatif dan signifikan terhadap ETR sebagai proksi agresivitas pajak. Bagi peneliti selanjutnya disarankan untuk meneliti variabel independen lain yang mungkin mempengaruhi agresivitas pajak.

Kata Kunci: Profitabilitas, *Leverage*, Agresivitas Pajak

Abstract

This study aims to determine the effect of profitability, as measured by Return on Assets (ROA), on tax aggressiveness, as measured by the Effective Tax Rate (ETR). The population used in this study is the financial statements and annual reports of non-primary consumer goods companies listed on the Indonesia Stock Exchange (IDX) for the period 2020-2024. The sampling technique employed in this study is purposive sampling, resulting in a total of 298 data points, with 60 identified as outliers. This is a quantitative study utilizing secondary data, which was processed using SPSS version 25. The data analysis technique used in this research is simple linear regression analysis. The research results show that profitability has a negative and significant effect on the ETR as a proxy for tax aggressiveness. For future researchers, it is recommended to explore other independent variables that may influence tax aggressiveness.

Keywords: Profitability, *Leverage*, Tax Aggressiveness

A. INTRODUCTION

Taxes are one of the main instruments of state revenue that the government uses to finance sustainable national development in order to achieve public welfare (Novarina *et al.*, 2022). In Indonesia, tax is the largest contributor to state revenue, with both individual and corporate taxpayers required to pay taxes (Apriliana, 2022). However, there is a difference in perspective between the state and companies in interpreting taxes, where companies view taxes as a burden that will reduce profits, while for the state, taxes are seen as a source of revenue (Yunawati, 2021). This difference in perspective creates a conflict of interest, where tax authorities want large tax revenues while companies want to pay as little tax as possible (Malau, 2021).

One of the company's strategies in maximizing profits is to reduce all types of costs, including taxes (Indradi, 2018). This strategy aligns with the fundamental objective of a company, which is to enhance stakeholder welfare by achieving optimal profitability (Leonardo *et al.*, 2023). Additionally, tax is frequently regarded as an added burden with the potential to diminish corporate profitability (Indradi, 2018). Therefore, companies strive to minimize their tax burden through various strategies, such as tax planning or aggressive tax practices (Nugraha & Meiranto, 2015).

Tax aggressiveness is a form of tax planning carried out by companies with the aim of reducing taxable income (Prasetya & Hariyono, 2023). Several cases of aggressive tax avoidance have occurred, one of which is the case of PT Toyota Motor Manufacturing Indonesia in 2014, which was suspected of using a transfer pricing scheme to avoid corporate tax payments by selling products to PT Toyota Asia Pacific Singapore, which has a lower tax rate than Indonesia (Sinambela & Nuraini, 2021). One approach to identifying tax aggressiveness is through the measurement of the Effective Tax Rate (Putri & Andriyani, 2020). ETR represents the ratio between the amount of tax actually paid by the company and the pre-tax profit according to the commercial financial statements (Sjahril *et al.*, 2020). The

use of ETR as a proxy is considered to indicate aggressive tax management activities, especially if the company's ETR value is very low or close to zero (Leksono *et al.*, 2019).

Table 1 presents indications of tax aggressiveness practices among several non-primary consumer goods companies in Indonesia based on their ETR values:

Table 1. Cases of Tax Aggressiveness

No	Company Name	Year	Income Tax Expenses (Rp)	Profit Before Income Tax (Rp)	ETR
1	PT Supra Boga Lestari Tbk (RANC)	2020	17.565.454.500	94.284.369.099	19%
2	PT Kurniamitra Duta Sentosa Tbk (KMDS)	2021	8.446.850.720	71.638.654.568	12%
3	PT Media Nusantara Citra Tbk (MNCN)	2022	537.671.000.000	2.781.845.000.000	19%
4	PT Caturkarda Depo Bangunan (DEPO)	2023	18.185.518.780	103.832.001.622	18%
5	PT Jakarta Setiabudi Internasional Tbk (JSPT)	2024	27.509.019.000	337.924.127.000	8%

Source: Data processed, (2025)

Based on table 1, the ETR values of several non-primary consumer goods companies in Indonesia are below the statutory corporate income tax rate of 22%, as stipulated in Law Number 7 of 2021 concerning the Harmonization of Tax Regulations. It is noted that PT Jakarta Setiabudi Internasional Tbk (JSPT) recorded an ETR of only 8% in 2024, while PT Kurniamitra Duta Sentosa Tbk (KMDS) recorded an ETR of 12% in 2021. Such ETR values, which are significantly lower than the applicable corporate income tax rate, indicate potential tax aggressiveness practices.

This study aims to determine the effect of profitability on the tax aggressiveness of non-primary consumer goods companies listed on the Indonesia Stock Exchange. The urgency of this research is further emphasized by The State of Tax Justice 2021 report, which estimated global tax losses from tax avoidance at USD 312 billion annually, with Indonesia among the affected countries. Therefore, based on these phenomena and issues, this study is formulated

with the title “**The Effect of Profitability on Tax Aggressiveness of Non-Primary Consumer Companies Listed on The IDX**”.

Literature Review and Hypothesis

Agency Theory

Agency theory describes the relationship between agents, who manage the company’s operations, and principals, who are the owners of the company. This relationship is based on a contractual agreement, where principals are responsible for evaluating information provided by agents, while agents are responsible for managing operations and making decisions (Sinambela & Nuraini, 2021). Jensen & Meckling (1976) highlight the possibility that agents may act in ways that are not aligned with the interests of principals. In agency theory, it is assumed that individuals tend to act in their own self-interest. As agents, managers tend to engage in opportunistic behavior by maximizing company profits to obtain greater compensation, which may lead to tax avoidance practices (Dayanara *et al.*, 2019).

Tax Aggressiveness

Tax aggressiveness refers to actions taken by businesses or companies to reduce taxable income through tax planning, either illegally in the form of tax evasion or legally in the form of tax avoidance by exploiting loopholes in tax regulations (Dewi *et al.*, 2024). According to Apriliana (2022), the lower the ETR value, the stronger the indication of tax aggressiveness within a company. Meanwhile, according to Panjaitan & Haq (2023), the higher a company’s ETR, the lower the likelihood that the company engages in aggressive tax planning. In this study, tax aggressiveness is measured using the Effective Tax Rate (ETR). This ratio is widely used in previous research because it is considered capable of reflecting the difference between taxable income and accounting profit (Dewi *et al.*, 2024).

Profitability

Profitability reflects management performance in utilizing company resources, as indicated by the profits earned within a certain period (Apriliana, 2022). In this study,

profitability is measured using Return on Assets (ROA), which is a ratio used to assess a company's ability to generate profits through the effective use of all assets employed in its operations (Masyitah *et al.*, 2022). According to Prasista & Setiawan (2016), profitability, which reflects a company's ability to generate profits, is considered one of the factors contributing to tax aggressiveness. This is because a company's profit level affects its tax burden, the higher the profit, the greater the taxes owed (Herlinda & Rahmawati, 2021). This situation encourages companies to engage in tax avoidance efforts to reduce their tax liabilities, allowing net profits to remain optimal (Jao & Holly, 2022).

The hypothesis of this study is as follows:

H₁: Profitability has a negative effect on the Effective Tax Rate (ETR) as a proxy for tax aggressiveness

B. RESEARCH METHOD

This study employs a quantitative approach with a causal research design. The purpose is to examine and analyze the causal relationship between the independent variable, namely profitability, and the dependent variable, namely tax aggressiveness. The research focuses on non-primary consumer goods companies listed on the Indonesia Stock Exchange during the 2020–2024 period. The data consist of financial statements and annual reports of non-primary consumer goods companies, obtained from the official website of the Indonesia Stock Exchange www.idx.co.id and the respective companies' official websites. The population used in this study was all companies in the non-primary consumer goods sector, totaling 151 companies. The sample was selected using purposive sampling, resulting in 94 companies as the research sample with a total of 298 observation data. Of these, 60 data were identified as outliers, so that the data used in the final analysis amounted to 238. The sample criteria used in this study are presented in the following table:

Table 2. Research Sample Criteria

No	Criteria Sample	Year				
		2020	2021	2022	2023	2024
1	Non-primary consumer goods companies listed on the IDX	151	151	151	151	151
2	Companies that do not present their financial statements in Indonesian Rupiah	(10)	(10)	(10)	(10)	(10)
3	Companies that do not publish financial statements and are not to audit	(34)	(20)	(12)	(11)	(21)
4	Companies that do not fulfill the criteria required for variable measurement	(4)	(5)	(4)	(4)	(4)
5	Companies that do not earn a profit	(73)	(62)	(57)	(50)	(46)
The total number of companies that did not meet the criteria for inclusion in the research sample		(120)	(97)	(82)	(75)	(81)
The total number of companies that met the criteria for inclusion in the research sample		30	54	68	76	70
Total research sample		298				

Source: www.idx.co.id

C. RESULTS AND DISCUSSIONS

Descriptive Statistics

Descriptive statistics in this study is applied to explain the characteristics of each variable analyzed namely profitability, and tax aggressiveness. This analysis provides information on the number of observations (N), minimum, maximum, mean, and standard deviation of the variables examined. The results of the descriptive statistical analysis after removing outliers are presented below:

Table 3. Results of Descriptive Statistics After Outliers

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Profitability	238	0,0011	0,1882	0,055749	0,0411226
Tax Aggressiveness	238	0,0593	0,4223	0,225266	0,0709783
Valid N (listwise)	238				

Source: Data processed, (2025)

Based on table 3, after the identification and removal of outlier data, the number of samples used in the analysis for each variable was 238 observations. The profitability variable in this study has a mean value of 0,055749, a minimum value of 0,0011, a maximum value of 0,1882, and a standard deviation of 0,0411226. Meanwhile, the tax aggressiveness variable has a mean value of 0,225266, a minimum value of 0,0593, a maximum value of 0,4223, and a standard deviation of 0,0709783.

Simple Linear Regression Analysis

The data from this research is analyzed by utilizing the simple linear regression analysis. Simple linear regression was used in this study to test the effect of one independent variable on the dependent variable. The regression model in this research has fulfilled the classical assumption test namely normality test, heteroscedasticity, autocorrelation, and linearity tests. The results of the simple linear regression analysis are presented in the following table:

Table 4. Results of Simple Linear Regression

		Coefficients ^a		
		Unstandardized Coefficients		Standardized Coefficients
Model		B	Std. Error	Beta
1	(Constant)	0,246	0,008	
	Profitability	-0,401	0,104	-0,240

a. Dependent Variable: Tax Aggressiveness

Source: Data processed, (2025)

Based on the results of the simple linear regression analysis shown in table 4, the regression model is obtained as follows:

$$ETR = 0,246 - 0,401ROA + e$$

The interpretation of each coefficient in the regression model is as follows:

- The constant value of 0,246 indicates that when the profitability variable is zero, the predicted ETR is 0,246.

- b. The ROA coefficient of $-0,401$ shows a negative relationship. This means that for every one-unit increase in ROA, the ETR decreases by $0,401$.

Coefficient of Determination Test (R^2)

The coefficient of determination (R^2) is a statistical indicator that shows the proportion of variation in the dependent variable that can be explained by the independent variable in the regression model. The value of R^2 ranges from 0 to 1. The results of the coefficient of determination (R^2) test are presented in the following table:

Table 5. Results of the Coefficient of Determination (R^2) Test

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,240 ^a	0,057	0,054	0,0728722

a. Predictors: (Constant), Profitability

b. Dependent Variable: Tax Aggressiveness

Source: Data processed, (2025)

Based on the results of the coefficient of determination (R^2) test in table 5, the obtained R value is $0,240$, indicating that the relationship between profitability and tax aggressiveness falls into the weak category. The R Square value of $0,057$ or $5,7\%$ suggests that profitability explains $5,7\%$ of the variation in tax aggressiveness. Meanwhile, the remaining $94,3\%$ is influenced by other factors outside this regression model that were not examined in this study.

Hypothesis Test

Partial Test Results (t-Statistic Test)

The partial test in this study is used to determine the extent to which the independent variable, namely profitability, individually influences the dependent variable, namely tax aggressiveness. A variable is considered to have a significant effect if its significance value is < 0.05 . The results of the partial test (t-test) are presented in the following table:

Table 6. Partial Test Results (t-Statistic Test)

		Coefficients ^a				
		Unstandardized		Standardized		
		Coefficients		Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	0,246	0,008		32,422	0,000
	Profitability	-0,401	0,104	-0,240	-3,856	0,000

a. Dependent Variable: Tax Aggressiveness

Source: Data processed, (2025)

Based on the results of the partial test in table 6, the profitability coefficient is -0.401 with a significance value of 0.000. Since the significance value is less than 0.05, it can be concluded that profitability, as proxied by Return on Assets (ROA), has a negative and significant effect on tax aggressiveness, as proxied by the Effective Tax Rate (ETR).

The Effect of Profitability on Tax Aggressiveness as Measured by the Effective Tax Rate (ETR)

Based on the results of the hypothesis test, profitability measured by Return on Assets (ROA) shows a coefficient of -0.401 with a significance value of 0.000. Since the significance value is below 0.05, it can be concluded that profitability has a significant negative effect on the Effective Tax Rate (ETR) as a proxy for tax aggressiveness. The negative coefficient indicates that higher profitability is associated with a lower ETR, meaning that more profitable firms tend to engage in greater tax aggressiveness. This suggests that companies with higher profits bear a relatively lower effective tax burden, reflecting potential tax planning or avoidance strategies. Generally, as profits increase, tax obligations should also rise, however, firms often manage their tax liabilities strategically by utilizing fiscal incentives or regulatory loopholes. Highly profitable firms also have greater resources to design such strategies, thereby reducing their ETR.

These findings align with agency theory, which highlights the conflict of interest between managers (agents) and owners (principals). Managers, motivated to maximize net income and enhance their performance image, may exploit gaps in tax regulations to lower ETR, reflecting opportunistic behavior. This result is consistent with prior studies Tjahyadi & Marpaung (2024), Dewi *et al.*(2024), Fitria & Asmarani(2021), and Maulana (2020) which similarly found that highly profitable firms are more inclined to reduce their tax obligations. Overall, profitability plays a key role in driving firms toward more aggressive tax planning practices.

D. CONCLUSIONS

In this study, the analysis shows that profitability has a significant effect on tax aggressiveness as proxied by the Effective Tax Rate (ETR). Profitability, measured by Return on Assets (ROA), is found to have a negative effect, where an increase in profitability leads to a decrease in ETR, indicating the presence of tax aggressiveness practices.

E. SUGGESTIONS

For future researchers, it is recommended to explore other independent variables that may influence tax aggressiveness, either by adding or substituting the variables used. This aims to produce more comprehensive research results. In addition, selecting samples from other sectors listed on the Indonesia Stock Exchange and increasing the sample size would help generate findings that are more representative and generalizable to a broader population.

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