

## **ABSTRAK**

**Nisa Syahida, 2022.** Pengaruh *Multinational Company, Tax Haven, Transfer Pricing, Thin Capitalization, Dan Political Connection* Terhadap *Tax Avoidance* (Studi Empiris Pada Perusahaan Multinasional Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2020). Ketua Komisi: Amin Dara, Anggota Komisi: Resmiyati Ansar.

Tujuan penelitian ini adalah: (1) Untuk menganalisis secara empiris pengaruh *multinational company* terhadap *tax avoidance*; (2) Untuk menganalisis secara empiris pengaruh *tax haven* terhadap *tax avoidance*; (3) Untuk menganalisis secara empiris pengaruh *transfer pricing* terhadap *tax avoidance*; (4) Untuk menganalisis secara empiris pengaruh *thin capitalization* terhadap *tax avoidance*; (5) Untuk menganalisis secara empiris pengaruh *political connection* terhadap *tax avoidance*. Populasi pada penelitian ini adalah seluruh perusahaan multinasional yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Sampel dalam penelitian sebanyak 60 yang diambil menggunakan teknik *purposive sampling*. Alat uji yang digunakan adalah analisis regresi data panel dengan menggunakan *evIEWS 12* sebagai alat uji statistik.

Hasil penelitian ini menunjukkan bahwa: (1) *Multinational Company* berpengaruh terhadap *tax avoidance*; (2) *Tax Haven* tidak berpengaruh terhadap *tax avoidance*; (3) *Transfer Pricing* berpengaruh terhadap *tax avoidance*; (4) *Thin Capitalization* berpengaruh terhadap *tax avoidance*; (5) *Political Connection* tidak berpengaruh terhadap *tax avoidance*.

**Kata Kunci:** *Tax Avoidance, Multinational Company, Tax Haven, Transfer Pricing, Thin Capitalization Dan Political Connection*

## **ABSTRACT**

*Nisa Syahida, 2022. The Effect of Multinational Companies, Tax Haven, Transfer Pricing, Thin Capitalization, And Political Connection on Tax Avoidance (Empirical Study on Multinational Companies Listed on the Indonesia Stock Exchange 2016-2020 Period). Chairman Commission: Amin Dara, Members Commission: Resmiyati Ansar.*

*The purpose of this study are: (1) To analyze empirically the effect of multinational companies on tax avoidance; (2) To analyze empirically the effect of tax haven on tax avoidance; (3) To analyze empirically the effect of transfer pricing on tax avoidance; (4) To analyze empirically the effect of thin capitalization on tax avoidance; (5) To analyze empirically the effect of the political connection to tax avoidance. The population in this study were all multinational companies listed on the Indonesia Stock Exchange for the 2016-2020 period. The sample in this study was 60 taken using purposive sampling technique. The test tool used is panel data regression analysis using eviews 12 as a statistical test tool.*

*The results of this study indicate that: (1) Multinational Company has an effect on tax avoidance; (2) Tax Haven has no effect on tax avoidance; (3) Transfer Pricing has an effect on tax avoidance; (4) Thin Capitalization has an effect on tax avoidance; (5) Political Connection has no effect on tax avoidance.*

**Keywords: Tax Avoidance, Multinational Company, Tax Haven, Transfer Pricing, Thin Capitalization And Political Connection**