

ABSTRACT

This study aims to examine the effect of profitability, leverage, and Islamic Corporate Governance (ICG) on tax aggressiveness in Islamic banking in Indonesia for the 2016-2020 period. Profitability is measured by return on equity. Leverage is measured by the debt to asset ratio. Islamic Corporate Governance (ICG) is measured by ranking from the results of the self-assessment of ICG implementation based on Bank Indonesia Circular Letter No. 12/13/DPbS 2010. Meanwhile, tax aggressiveness is measured by the cash effective tax ratio.

The data used in this study is secondary data originating from the annual financial statements and good corporate governance reports of Islamic commercial banks in Indonesia for the 2016-2020 period. The sampling technique was carried out by a purposive sampling method. The number of Islamic commercial banks that are used as samples are 8 banks so that there are 40 observational data. The analytical method used is multiple regression analysis.

The results of this study indicate that Profitability and Islamic Corporate Governance (ICG) have an effect on tax aggressiveness in Islamic banking in Indonesia. Meanwhile, Leverage has no effect on tax aggressiveness in Islamic banking in Indonesia.

Keywords : *Tax Aggressiveness, Profitability, Leverage, and Islamic Corporate Governance (ICG)*

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, *leverage*, dan *Islamic Corporate Governance* (ICG) terhadap agresivitas pajak pada perbankan syariah di Indonesia periode 2016-2020. Profitabilitas diukur dengan *return on equity*. *Leverage* diukur dengan *debt to asset ratio*. *Islamic Corporate Governance* (ICG) diukur dengan peringkat dari hasil *self assessment* pelaksanaan ICG berdasarkan Surat Edaran Bank Indonesia No. 12/13/DPbS tahun 2010. Sedangkan Agresivitas Pajak diukur dengan *cash effective tax ratio*.

Data yang digunakan dalam penelitian ini adalah data sekunder yang berasal dari laporan keuangan tahunan dan laporan *good corporate governance* bank umum syariah di Indonesia periode 2016-2020. Teknik pengambilan sampel dilakukan dengan metode *purposive sampling*. Jumlah bank umum syariah yang dijadikan sampel sebanyak 8 bank sehingga ada 40 data observasi. Metode analisis yang digunakan adalah analisis regresi berganda.

Hasil penelitian ini menunjukkan bahwa Profitabilitas dan *Islamic Corporate Governance* (ICG) berpengaruh terhadap agresivitas pajak pada perbankan syariah di Indonesia. Sementara itu, *Leverage* tidak berpengaruh terhadap agresivitas pajak pada perbankan syariah di Indonesia.

Kata Kunci : Agresivitas Pajak, Profitabilitas, *Leverage*, dan *Islamic Corporate Governance* (ICG)