

ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh *vertical interlock* dan *financial distress* terhadap *tax avoidance* pada perusahaan sektor *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2020–2024. Sampel penelitian terdiri dari 446 data observasi yang diperoleh melalui metode *purposive sampling*. Data sekunder dikumpulkan melalui metode dokumentasi dari situs resmi Bursa Efek Indonesia dan masing-masing perusahaan sampel. Analisis data dilakukan menggunakan regresi linear berganda dengan bantuan IBM SPSS *Statistics* 25. Hasil penelitian menunjukkan bahwa *vertical interlock* berpengaruh negatif terhadap *tax avoidance*, sedangkan *financial distress* berpengaruh positif terhadap *tax avoidance*. Penelitian ini berkontribusi dalam memperkaya literatur mengenai *tax avoidance*, khususnya dalam konteks *vertical interlock* dan *financial distress*, serta memberikan masukan bagi perusahaan, investor, dan regulator dalam mengevaluasi struktur kepemilikan, kondisi keuangan, dan kebijakan perpajakan.

Kata kunci: *Vertical Interlock, Financial Distress, Tax Avoidance.*

ABSTRACT

This research aims to obtain empirical evidence regarding the impact of vertical interlock and financial distress on tax avoidance in consumer non-cyclical companies listed on the Indonesia Stock Exchange during the period 2020–2024. The research sample consisted of 446 observations obtained through purposive sampling. Secondary data were collected through documentation from the official websites of the Indonesia Stock Exchange and each sample company. Data analysis was performed using multiple linear regression with the assistance of IBM SPSS Statistics 25. The results of the study indicate that vertical interlock has a negative effect on tax avoidance, while financial distress has positive effect on tax avoidance. This study contributes to the literature on tax avoidance, particularly in the context of vertical interlock and financial distress, and provides insights for companies, investors, and regulators in evaluating ownership structures, financial conditions, and tax policies.

Keywords: Vertical Interlock, Financial Distress, Tax Avoidance.