

**Pengaruh Struktur Kepemilikan terhadap Tindakan  
Agresivitas Pajak**  
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**ABSTRAK**

Penelitian ini bertujuan untuk membuktikan pengaruh berbagai macam struktur kepemilikan terhadap tindakan agresivitas pajak. Penelitian menggunakan metode kuantitatif dengan pengujian statistik analisis regresi linier berganda. Penelitian dilakukan dengan menggunakan data sekunder, yaitu *Annual Report* perusahaan manufaktur yang terdaftar di BEI tahun 2016-2018. Sampel dipilih dengan menggunakan *purposive sampling* dan sebanyak 230 perusahaan dianggap memenuhi kriteria dan dapat diuji. Hasil penelitian membuktikan bahwa kepemilikan keluarga berpengaruh terhadap tindakan agresivitas pajak. Tindakan agresivitas pajak memang memunculkan resiko yang besar, namun manfaat penghematan pajak yang diperoleh dari tindakan tersebut juga besar. Kepemilikan institusional berpengaruh terhadap tindakan agresivitas pajak. Saham perusahaan manufaktur tahun 2016-2018 mayoritas dimiliki oleh pihak institusi, sehingga hal tersebut dapat memicu besarnya peluang dalam melakukan tindakan agresivitas pajak. Kepemilikan manajerial tidak berpengaruh terhadap tindakan agresivitas pajak. Manajer sebagai pemilik yang tergolong minoritas tidak dapat mempengaruhi keputusan yang diambil top manajemen lain dalam melakukan tindakan agresivitas pajak. Struktur kepemilikan secara simultan berpengaruh terhadap tindakan agresivitas pajak karena setiap keputusan dalam perusahaan berada dalam kendali top manajemen.

**Kata kunci:** kepemilikan keluarga, kepemilikan institusional, kepemilikan manajerial, dan agresivitas pajak

## **Effect of Ownership Structure on Tax Aggressiveness**

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### **ABSTRACT**

This study aims to examine the effect of various ownership structures on tax aggressiveness. This study was using quantitative methods with statistical testing multiple linear regression analysis. This study was conducted using secondary data, namely the Annual Report of manufacturing companies listed on the Indonesia Stock Exchange in 2016-2018. Samples were selected using purposive sampling and as many as 230 companies were considered to fulfill the criteria and were acceptable. The results of the study proved that family ownership has a positive impact on tax aggressiveness. Acts of tax aggressiveness may get big risk, but the benefits of tax savings obtained from these actions are also bigger. Institutional ownership also has a positive impact on tax aggressiveness. Manufacturing companies' majority shares in 2016-2018 are owned by institutions, so it can support who carry out tax aggressiveness. Managerial ownership doesn't has impact on tax aggressiveness. Managers as minority owners can't influence the decisions taken by other management in carrying out tax aggressiveness. In simultant test, ownership structure conducted on tax decisions, because every decision in a company is determined by top management.

**Keywords:** family ownership, institutional ownership, managerial ownership, and tax aggressiveness