

## LAMPIRAN

### Lampiran 1 Sampel Penelitian

No.	Nama Perusahaan	KODE
1	Aneka Tambang Tbk.	ANTM
2	Betonjaya Manunggal Tbk.	BTON
3	Colorpak Indonesia Tbk	CLPI
4	Ekadharna International Tbk	EKAD
5	Sinergi Inti Plastindo Tbk.	ESIP
6	Indonesia Fibreboard Industry Tbk	IFII
7	Ifishdeco Tbk.	IFSH
8	Champion Pacific Indonesia Tbk	IGAR
9	Intanwijaya Internasional Tbk	INCI
10	Indocement Tunggal Prakarsa Tbk	INTP
11	Steel Pipe Industry of Indonesia Tbk	ISSP
12	Kedawung Setia Industrial Tbk	KDSI
13	Lautan Luas Tbk.	LTLS
14	Emdeki Utama Tbk.	MDKI
15	Madusari Murni Indah Tbk.	MOLI
16	Panca Budi Idaman Tbk.	PBID
17	Saraswanti Anugerah Makmur Tbk	SAMF
18	Semen Baturaja Tbk.	SMBR
19	Solusi Bangun Indonesia Tbk.	SMCB
20	Semen Indonesia (Persero) Tbk.	SMGR
21	Satyamitra Kemas Lestari Tbk.	SMKL
22	Suparma Tbk.	SPMA
23	Indo Acidatama Tbk	SRSN
24	Tunas Alfin Tbk.	TALF

## Lampiran 2 Data Laporan Keuangan dan Perhitungan

### 1. Variabel Penghindaran Pajak

No	KODE	Tahun	Pembayaran Pajak	Laba Sebelum Pajak	Cash ETR
1	ANTM	2020	1.193.925.000.000	1.641.178.000.000	0,72748
2	ANTM	2021	2.156.376.000.000	3.043.509.000.000	0,70852
3	ANTM	2022	3.039.530.000.000	5.214.771.000.000	0,58287
4	ANTM	2023	3.018.299.000.000	3.854.481.000.000	0,78306
5	ANTM	2024	3.806.077.000.000	4.613.643.000.000	0,82496
6	BTON	2020	75.116.000	4.697.219.006	0,01599
7	BTON	2021	923.934.720	12.564.074.567	0,07354
8	BTON	2022	3.014.434.061	42.166.915.057	0,07149
9	BTON	2023	2.277.912.660	19.001.229.253	0,11988
10	BTON	2024	586.508.730	30.201.350.077	0,01942
11	CLPI	2020	15.799.159.901	51.893.851.190	0,30445
12	CLPI	2021	13.395.748.798	50.989.197.783	0,26272
13	CLPI	2022	14.381.813.700	38.575.884.987	0,37282
14	CLPI	2023	14.486.111.213	65.281.918.531	0,22190
15	CLPI	2024	17.781.914.869	69.336.471.583	0,25646
16	EKAD	2020	22.754.445.504	123.522.654.770	0,18421
17	EKAD	2021	37.608.893.444	137.720.156.180	0,27308
18	EKAD	2022	28.919.554.781	97.911.441.932	0,29536
19	EKAD	2023	13.049.889.856	87.372.045.333	0,14936
20	EKAD	2024	14.397.724.740	81.618.652.526	0,17640
21	ESIP	2020	393.877.610	2.055.207.215	0,19165
22	ESIP	2021	168.961.734	811.337.127	0,20825
23	ESIP	2022	93.671.393	1.246.296.066	0,07516
24	ESIP	2023	172.910.790	1.014.755.985	0,17040
25	ESIP	2024	136.431.889	1.076.678.769	0,12672
26	IFII	2020	29.295.028.385	96.157.039.365	0,30466
27	IFII	2021	8.402.119.109	105.591.061.431	0,07957
28	IFII	2022	10.392.078.462	124.832.922.027	0,08325
29	IFII	2023	20.167.676.227	129.817.088.099	0,15535
30	IFII	2024	52.611.476.369	229.821.617.124	0,22892
31	IFSH	2020	21.362.238.116	43.709.603.309	0,48873
32	IFSH	2021	33.692.426.453	204.988.955.836	0,16436
33	IFSH	2022	10.913.731.931	243.411.687.527	0,04484
34	IFSH	2023	81.683.907.148	294.431.269.693	0,27743

No	KODE	Tahun	Pembayaran Pajak	Laba Sebelum Pajak	Cash ETR
35	IFSH	2024	90.303.808.507	143.447.129.299	0,62953
36	IGAR	2020	18.889.933.731	83.166.786.329	0,22713
37	IGAR	2021	28.512.723.615	135.948.996.651	0,20973
38	IGAR	2022	50.645.972.528	133.379.287.740	0,37971
39	IGAR	2023	25.296.344.323	71.540.980.396	0,35359
40	IGAR	2024	20.486.964.931	90.996.452.739	0,22514
41	INCI	2020	5.908.804.480	38.393.758.749	0,15390
42	INCI	2021	11.782.387.104	13.788.739.152	0,85449
43	INCI	2022	3.664.970.954	31.504.050.176	0,11633
44	INCI	2023	10.258.548.687	22.667.633.835	0,45256
45	INCI	2024	1.009.941.949	32.267.679.523	0,03130
46	INTP	2020	311.374.000.000	2.148.328.000.000	0,14494
47	INTP	2021	412.171.000.000	2.234.002.000.000	0,18450
48	INTP	2022	330.352.000.000	2.289.309.000.000	0,14430
49	INTP	2023	386.674.000.000	2.396.348.000.000	0,16136
50	INTP	2024	335.351.000.000	2.463.018.000.000	0,13615
51	ISSP	2020	19.793.000.000	155.068.000.000	0,12764
52	ISSP	2021	47.798.000.000	659.402.000.000	0,07249
53	ISSP	2022	105.393.000.000	393.231.000.000	0,26802
54	ISSP	2023	102.416.000.000	640.584.000.000	0,15988
55	ISSP	2024	138.910.000.000	675.589.000.000	0,20561
56	KDSI	2020	19.969.593.099	82.952.707.385	0,24073
57	KDSI	2021	23.674.696.292	98.670.516.829	0,23994
58	KDSI	2022	37.029.286.138	109.024.050.815	0,33964
59	KDSI	2023	29.351.816.761	95.037.226.645	0,30885
60	KDSI	2024	41.284.552.227	125.236.015.506	0,32965
61	LTLS	2020	69.239.000.000	196.332.000.000	0,35266
62	LTLS	2021	94.985.000.000	439.059.000.000	0,21634
63	LTLS	2022	138.905.000.000	438.725.000.000	0,31661
64	LTLS	2023	103.727.000.000	232.294.000.000	0,44653
65	LTLS	2024	107.011.000.000	310.887.000.000	0,34421
66	MDKI	2020	6.344.000.000	50.096.000.000	0,12664
67	MDKI	2021	10.950.000.000	47.045.000.000	0,23276
68	MDKI	2022	12.830.000.000	49.055.000.000	0,26154
69	MDKI	2023	8.618.000.000	61.524.000.000	0,14008
70	MDKI	2024	9.893.000.000	35.355.000.000	0,27982
71	MOLI	2020	25.951.055.000	105.501.929.000	0,24598

No	KODE	Tahun	Pembayaran Pajak	Laba Sebelum Pajak	Cash ETR
72	MOLI	2021	29.285.421.000	58.980.604.000	0,49653
73	MOLI	2022	16.716.822.000	22.205.358.000	0,75283
74	MOLI	2023	44.476.352.000	120.215.570.000	0,36997
75	MOLI	2024	24.088.039.000	33.238.541.000	0,72470
76	PBID	2020	86.753.190.000	489.217.622.000	0,17733
77	PBID	2021	126.175.182.000	525.914.220.000	0,23992
78	PBID	2022	152.887.833.000	453.472.989.000	0,33715
79	PBID	2023	122.491.893.000	479.222.205.000	0,25561
80	PBID	2024	111.376.469.000	620.588.676.000	0,17947
81	SAMF	2020	15.609.667.526	150.386.933.246	0,10380
82	SAMF	2021	69.228.194.420	218.507.276.809	0,31682
83	SAMF	2022	155.237.652.461	441.547.410.617	0,35158
84	SAMF	2023	139.619.803.028	536.965.341.068	0,26002
85	SAMF	2024	588.751.497	508.460.693.102	0,00116
86	SMBR	2020	365.931.000	36.467.602.000	0,01003
87	SMBR	2021	411.848.000	68.354.164.000	0,00603
88	SMBR	2022	526.292.000	115.267.044.000	0,00457
89	SMBR	2023	3.894.152.000	162.583.378.000	0,02395
90	SMBR	2024	10.498.717.000	171.792.721.000	0,06111
91	SMCB	2020	153.130.000.000	977.898.000.000	0,15659
92	SMCB	2021	265.405.000.000	1.088.306.000.000	0,24387
93	SMCB	2022	275.109.000.000	1.169.870.000.000	0,23516
94	SMCB	2023	229.996.000.000	1.230.626.000.000	0,18689
95	SMCB	2024	1.065.666.000.000	1.016.682.000.000	1,04818
96	SMGR	2020	1.195.316.000.000	3.488.650.000.000	0,34263
97	SMGR	2021	1.231.127.000.000	3.470.137.000.000	0,35478
98	SMGR	2022	1.035.764.000.000	3.298.835.000.000	0,31398
99	SMGR	2023	748.898.000.000	3.303.760.000.000	0,22668
100	SMGR	2024	834.627.000.000	1.251.199.000.000	0,66706
101	SMKL	2020	7.211.829.728	62.716.497.952	0,11499
102	SMKL	2021	15.488.968.971	139.216.912.353	0,11126
103	SMKL	2022	45.849.422.222	102.140.064.662	0,44889
104	SMKL	2023	14.185.218.239	20.368.216.664	0,69644
105	SMKL	2024	7.737.264.691	30.723.172.204	0,25184
106	SPMA	2020	23.616.087.504	195.503.438.222	0,12080
107	SPMA	2021	45.837.863.354	377.509.626.634	0,12142
108	SPMA	2022	53.389.057.236	431.445.937.156	0,12374

No	KODE	Tahun	Pembayaran Pajak	Laba Sebelum Pajak	Cash ETR
109	SPMA	2023	48.439.362.528	237.848.824.987	0,20366
110	SPMA	2024	25.524.376.134	134.443.027.842	0,18985
111	SRSN	2020	8.193.767.000	61.027.867.000	0,13426
112	SRSN	2021	11.969.463.000	32.257.288.000	0,37106
113	SRSN	2022	10.791.000.000	44.423.333.000	0,24291
114	SRSN	2023	16.413.196.000	74.791.679.000	0,21945
115	SRSN	2024	32.060.813.000	29.558.472.000	1,08466
116	TALF	2020	6.667.758.094	28.621.059.866	0,23297
117	TALF	2021	10.449.158.148	31.098.991.418	0,33600
118	TALF	2022	14.077.514.071	59.508.181.386	0,23656
119	TALF	2023	10.690.917.870	48.683.302.778	0,21960
120	TALF	2024	14.964.102.831	23.542.746.878	0,63561

## 2. Variabel Struktur Modal

No	KODE	Tahun	Total Liabilitas	Total Ekuitas	DER
1	ANTM	2020	12.690.064.000.000	19.039.428.000.000	0,66651
2	ANTM	2021	12.079.056.000.000	20.837.080.000.000	0,57969
3	ANTM	2022	9.925.211.000.000	23.712.043.000.000	0,41857
4	ANTM	2023	11.685.659.000.000	30.643.195.000.000	0,38135
5	ANTM	2024	12.323.139.000.000	31.458.113.000.000	0,39173
6	BTON	2020	46.198.587.257	188.706.429.061	0,24482
7	BTON	2021	72.903.934.431	197.765.605.633	0,36864
8	BTON	2022	106.347.991.806	238.205.004.845	0,44646
9	BTON	2023	104.369.118.350	257.243.948.317	0,40572
10	BTON	2024	117.047.220.201	279.656.509.600	0,41854
11	CLPI	2020	158.097.415.467	490.091.351.337	0,32259
12	CLPI	2021	267.675.998.378	506.311.641.860	0,52868
13	CLPI	2022	237.697.849.075	522.103.670.705	0,45527
14	CLPI	2023	220.775.281.426	555.663.540.770	0,39732
15	CLPI	2024	228.355.237.745	573.216.264.460	0,39838
16	EKAD	2020	129.617.262.724	923.084.432.298	0,14042
17	EKAD	2021	135.165.299.199	998.239.584.239	0,13540
18	EKAD	2022	108.448.241.205	1.080.896.665.422	0,10033
19	EKAD	2023	99.504.675.598	1.114.234.229.547	0,08930
20	EKAD	2024	103.062.919.332	1.159.074.822.938	0,08892

No	KODE	Tahun	Total Liabilitas	Total Ekuitas	DER
21	ESIP	2020	25.185.619.128	52.738.502.512	0,47756
22	ESIP	2021	31.052.264.665	53.530.399.178	0,58009
23	ESIP	2022	3.217.041.702	95.281.193.870	0,03376
24	ESIP	2023	4.295.132.559	96.319.119.704	0,04459
25	ESIP	2024	4.365.059.993	97.216.064.335	0,04490
26	IFII	2020	74.720.281.430	999.518.294.095	0,07476
27	IFII	2021	75.361.117.834	1.083.369.064.585	0,06956
28	IFII	2022	604.327.481.288	1.142.479.880.578	0,52896
29	IFII	2023	673.472.085.858	1.220.916.373.949	0,55161
30	IFII	2024	447.462.972.579	1.305.941.662.603	0,34264
31	IFSH	2020	591.543.836.198	558.945.604.288	1,05832
32	IFSH	2021	333.286.713.847	676.311.227.107	0,49280
33	IFSH	2022	313.203.600.417	780.980.703.871	0,40104
34	IFSH	2023	286.598.747.190	779.778.859.032	0,36754
35	IFSH	2024	169.934.404.628	806.303.575.314	0,21076
36	IGAR	2020	72.281.042.223	425.428.994.083	0,16990
37	IGAR	2021	117.903.045.612	494.552.633.592	0,23840
38	IGAR	2022	76.709.432.048	562.323.230.374	0,13642
39	IGAR	2023	76.971.400.620	596.991.454.912	0,12893
40	IGAR	2024	77.831.461.593	636.422.146.769	0,12230
41	INCI	2020	75.990.820.673	367.199.506.145	0,20695
42	INCI	2021	131.138.919.060	377.883.677.656	0,34704
43	INCI	2022	79.040.070.257	415.207.120.454	0,19036
44	INCI	2023	55.968.674.064	434.837.712.443	0,12871
45	INCI	2024	60.474.798.202	456.013.106.185	0,13262
46	INTP	2020	5.168.424.000.000	22.176.248.000.000	0,23306
47	INTP	2021	5.515.150.000.000	20.620.964.000.000	0,26745
48	INTP	2022	6.139.263.000.000	19.566.906.000.000	0,31376
49	INTP	2023	8.680.134.000.000	20.969.511.000.000	0,41394
50	INTP	2024	8.305.656.000.000	22.114.350.000.000	0,37558
51	ISSP	2020	2.741.264.000.000	3.335.267.000.000	0,82190
52	ISSP	2021	3.310.209.000.000	3.787.041.000.000	0,87409
53	ISSP	2022	3.261.396.000.000	4.144.474.000.000	0,78693
54	ISSP	2023	3.353.362.000.000	4.618.313.000.000	0,72610
55	ISSP	2024	3.251.676.000.000	5.043.737.000.000	0,64470
56	KDSI	2020	582.239.031.320	663.468.205.642	0,87757
57	KDSI	2021	652.355.217.431	701.513.541.791	0,92993

<b>No</b>	<b>KODE</b>	<b>Tahun</b>	<b>Total Liabilitas</b>	<b>Total Ekuitas</b>	<b>DER</b>
58	KDSI	2022	551.310.313.962	737.901.133.942	0,74713
59	KDSI	2023	344.173.362.496	784.345.551.128	0,43880
60	KDSI	2024	306.871.503.360	825.138.396.660	0,37190
61	LTLS	2020	3.281.180.000.000	1.991.883.000.000	1,64728
62	LTLS	2021	3.523.650.000.000	2.448.563.000.000	1,43907
63	LTLS	2022	3.107.428.000.000	2.707.608.000.000	1,14767
64	LTLS	2023	2.655.480.000.000	2.699.099.000.000	0,98384
65	LTLS	2024	2.929.660.000.000	2.871.765.000.000	1,02016
66	MDKI	2020	83.704.000.000	876.581.000.000	0,09549
67	MDKI	2021	80.106.000.000	891.634.000.000	0,08984
68	MDKI	2022	105.711.000.000	925.766.000.000	0,11419
69	MDKI	2023	99.638.000.000	950.088.000.000	0,10487
70	MDKI	2024	65.314.000.000	958.749.000.000	0,06812
71	MOLI	2020	889.592.205.000	1.205.110.091.000	0,73818
72	MOLI	2021	781.382.414.000	1.275.061.385.000	0,61282
73	MOLI	2022	640.559.702.000	1.074.495.908.000	0,59615
74	MOLI	2023	669.321.468.000	1.161.114.160.000	0,57645
75	MOLI	2024	578.323.545.000	1.163.777.196.000	0,49694
76	PBID	2020	492.491.798.000	1.922.689.851.000	0,25615
77	PBID	2021	524.108.151.000	2.270.592.801.000	0,23082
78	PBID	2022	594.336.031.000	2.438.817.856.000	0,24370
79	PBID	2023	565.828.079.000	2.623.656.089.000	0,21566
80	PBID	2024	623.366.866.000	2.952.288.442.000	0,21115
81	SAMF	2020	558.300.272.457	759.972.333.018	0,73463
82	SAMF	2021	900.912.951.489	835.848.761.546	1,07784
83	SAMF	2022	1.977.461.409.047	1.084.449.124.733	1,82347
84	SAMF	2023	1.413.587.710.511	1.336.422.827.024	1,05774
85	SAMF	2024	1.226.413.768.688	1.506.837.694.396	0,81390
86	SMBR	2020	2.329.286.953.000	3.407.853.591.000	0,68351
87	SMBR	2021	2.351.501.098.000	3.466.207.984.000	0,67841
88	SMBR	2022	2.167.586.907.000	3.075.162.869.000	0,70487
89	SMBR	2023	1.694.318.282.000	3.162.435.527.000	0,53576
90	SMBR	2024	1.639.441.913.000	3.268.269.004.000	0,50162
91	SMCB	2020	13.171.946.000.000	7.566.179.000.000	1,74090
92	SMCB	2021	10.309.519.000.000	11.182.197.000.000	0,92196
93	SMCB	2022	9.518.472.000.000	11.860.038.000.000	0,80257
94	SMCB	2023	9.702.125.000.000	12.504.614.000.000	0,77588