ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan, *leverage*, dan profitabilitas terhadap tarif pajak efektif *(Effective Tax Rate)*, *dengan financial distress* sebagai variabel moderasi. Populasi dalam penelitian ini adalah perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2019–2023. Pemilihan sampel dilakukan dengan metode *purposive sampling*, sehingga dari 87 populasi diperoleh sampel sebanyak 18 perusahaan. Data pada penelitian ini di analisis dengan analisis statistik deskriptif, uji asumsi klasik, analisis regresi berganda, analisis regresi MRA, uji t, uji F, dan uji koefisien determinasi (R) dengan menggunakan software IBM SPSS *Statistic* 26. Hasil penelitian menunjukkan bahwa secara parsial, *leverage* dan profitabilitas berpengaruh signifikan terhadap ETR, sedangkan ukuran perusahaan tidak berpengaruh signifikan terhadap ETR. Pengaruh *leverage* dan profitabilitas terhadap ETR bersifat negatif, yang menunjukkan bahwa semakin tinggi *leverage* atau profitabilitas, semakin rendah tarif pajak efektif yang dibayarkan.Sementara itu, *financial distress* tidak memoderasi pengaruh ukuran perusahaan, *leverage*, maupun profitabilitas terhadap ETR, karena ketiga interaksi menunjukkan hasil yang tidak signifikan.

Kata Kunci: Ukuran Perusahaan, *Leverage*, Profitabilitas, *Effective Tax Rate, Financial Distress*.

ABSRACT

This study aims to examine the effect of firm size, leverage, and profitability on the effective tax rate (ETR), with financial distress as a moderating variable. The population in this study consists of property and real estate companies listed on the Indonesia Stock Exchange (IDX) during the period 2019–2023. The sampling technique used was purposive sampling, resulting in a sample of 18 companies out of 87 in the population. The data were analyzed using descriptive statistical analysis, classical assumption tests, multiple linear regression analysis, moderated regression analysis (MRA), t-test, F-test, and coefficient of determination (R^2), with the assistance of IBM SPSS Statistics 26 software.The results show that, partially, leverage and profitability have a significant effect on ETR, while firm size does not have a significant effect on ETR. The influence of leverage and profitability on ETR is negative, indicating that higher leverage or profitability tends to reduce the effective tax rate paid by companies. Meanwhile, financial distress does not moderate the relationship between firm size, leverage, or profitability and ETR, as the interaction terms yield insignificant results.

Keywords: Firm Size, Leverage, Profitability, Effective Tax Rate, Financial Distress.