

LAMPIRAN

Lampiran-1. Hasil Perhitungan Variabel X₁ (Instrumen Keuangan)

No	Kode Perusahaan	Nama Perusahaan	Tahun	Instrumen Keuangan
1	AALI	Astra Agro Lestari Tbk.	2018	0,001274
			2019	0,001614
			2020	0,004906
2	ADES	Akasha Wira International Tbk.	2018	0,729939
			2019	0,614600
			2020	0,710446
3	AMRT	Sumber Alfaria Trijaya Tbk.	2018	0,849747
			2019	0,869672
			2020	0,869226
4	BISI	BISI International Tbk.	2018	0,871581
			2019	0,838674
			2020	0,015402
5	BUDI	Budi Starch & Sweetener Tbk.	2018	0,507195
			2019	0,496674
			2020	0,407939
6	CAMP	Campina Ice Cream Industry Tbk	2018	0,580937
			2019	0,608994
			2020	0,661701
7	CEKA	Wilmar Cahaya Indonesia Tbk.	2018	0,015697
			2019	0,019813
			2020	0,012155
8	CLEO	Sariguna Primatirta Tbk.	2018	0,322009
			2019	0,455735
			2020	0,387526
9	CPIN	Charoen Pokphand Indonesia Tbk	2018	0,006405
			2019	0,004851
			2020	0,000385
10	DLTA	Delta Djakarta Tbk.	2018	0,000884
			2019	0,000907
			2020	0,059981
11	DSNG		2018	0,115876

		Dharma Satya Nusantara Tbk.	2019	0,086576
			2020	0,121573
12	EPMT	Enseval Putera Megatrading Tbk	2018	0,563824
			2019	0,801829
			2020	0,818838
13	GGRM	Gudang Garam Tbk.	2018	0,334232
			2019	0,323304
			2020	0,196514
14	GOOD	Garudafood Putra Putri Jaya Tb	2018	0,796073
			2019	0,461438
			2020	0,066609
15	HMSP	H.M. Sampoerna Tbk.	2018	0,010978
			2019	0,000143
			2020	0,008498
16	HOKI	Buyung Poetra Sembada Tbk.	2018	0,627278
			2019	0,551614
			2020	0,517960
17	ICBP	Indofood CBP Sukses Makmur Tbk	2018	0,050056
			2019	0,038793
			2020	0,026093
18	INDF	Indofood Sukses Makmur Tbk.	2018	0,001176
			2019	0,001396
			2020	0,000749
19	JPFA	Japfa Comfeed Indonesia Tbk.	2018	0,011068
			2019	0,007490
			2020	0,009298
20	KINO	Kino Indonesia Tbk.	2018	0,744309
			2019	0,755013
			2020	0,813819
21	LSIP	PP London Sumatra Indonesia Tb	2018	0,000532
			2019	0,000701
			2020	0,000728
22	MIDI	Midi Utama Indonesia Tbk.	2018	0,889431
			2019	0,830871
			2020	0,709383
23	MLBI	Multi Bintang Indonesia Tbk.	2018	0,000623
			2019	0,000195
			2020	0,000749
24	MYOR	Mayora Indah Tbk.	2018	0,130477

			2019	0,081242
			2020	0,103411
25	RANC	Supra Boga Lestari Tbk.	2018	0,748415
			2019	1,095525
			2020	0,791036
26	ROTI	Nippon Indosari Corpindo Tbk.	2018	0,686259
			2019	0,000003
			2020	0,003430
27	SDPC	Millennium Pharmacon Internati	2018	1,280857
			2019	1,264662
			2020	1,293235
28	SIPD	Sreeya Sewu Indonesia Tbk.	2018	0,839008
			2019	0,910719
			2020	0,878154
29	SKBM	Sekar Bumi Tbk.	2018	0,001150
			2019	0,000171
			2020	0,002805
30	SMAR	Smart Tbk.	2018	0,000923
			2019	0,000152
			2020	0,052433
31	SSMS	Sawit Sumbermas Sarana Tbk.	2018	0,005229
			2019	0,001709
			2020	0,002929
32	STTP	Siantar Top Tbk.	2018	0,014731
			2019	0,190593
			2020	0,160034
33	TBLA	Tunas Baru Lampung Tbk.	2018	0,011403
			2019	0,004783
			2020	0,006326
34	TGKA	Tigaraksa Satria Tbk.	2018	0,033713
			2019	0,030449
			2020	0,026862
35	ULTJ	Ultra Jaya Milk Industry & Tra	2018	0,615817
			2019	0,630223
			2020	0,864228
36	UNVR	Unilever Indonesia Tbk.	2018	0,000001
			2019	0,000062
			2020	0,000046
37	WIIM		2018	0,249969

		Wismilak Inti Makmur Tbk.	2019	0,403383
			2020	0,536923

Lampiran-2. Hasil Perhitungan Variabel X₂ (*Leverage*)

No	Kode Perusahaan	Nama Perusahaan	Tahun	Leverage
1	AALI	Astra Agro Lestari Tbk.	2018	0,379082
			2019	0,421297
			2020	0,443346
2	ADES	Akasha Wira International Tbk.	2018	0,828698
			2019	0,448004
			2020	0,368708
3	AMRT	Sumber Alfaria Trijaya Tbk.	2018	2,683549
			2019	2,485073
			2020	2,400947
4	BISI	BISI International Tbk.	2018	0,197010
			2019	0,269565
			2020	0,185728
5	BUDI	Budi Starch & Sweetener Tbk.	2018	1,766428
			2019	1,333871
			2020	1,241042
6	CAMP	Campina Ice Cream Industry Tbk	2018	0,134233
			2019	0,130573
			2020	0,130145
7	CEKA	Wilmar Cahaya Indonesia Tbk.	2018	0,196907
			2019	0,231403
			2020	0,242687
8	CLEO	Sariguna Primatirta Tbk.	2018	0,312293
			2019	0,624880
			2020	0,465153
9	CPIN	Charoen Pokphand Indonesia Tbk	2018	0,425655
			2019	0,393014
			2020	0,334463
10	DLTA	Delta Djakarta Tbk.	2018	0,186388
			2019	0,175039
			2020	0,201669
11	DSNG	Dharma Satya Nusantara Tbk.	2018	2,208257
			2019	2,114172
			2020	1,271217
12	EPMT		2018	0,438004

		Enseval Putera Megatrading Tbk	2019	0,420219
			2020	0,404344
13	GGRM	Gudang Garam Tbk.	2018	0,530959
			2019	0,544200
			2020	0,336092
14	GOOD	Garudafood Putra Putri Jaya Tb	2018	0,692132
			2019	0,830783
			2020	1,270207
15	HMSP	H.M. Sampoerna Tbk.	2018	0,318007
			2019	0,426659
			2020	0,642582
16	HOKI	Buyung Poetra Sembada Tbk.	2018	0,347461
			2019	0,322817
			2020	0,368816
17	ICBP	Indofood CBP Sukses Makmur Tbk	2018	0,513495
			2019	0,451358
			2020	1,058671
18	INDF	Indofood Sukses Makmur Tbk.	2018	0,933974
			2019	0,774800
			2020	1,061417
19	JPFA	Japfa Comfeed Indonesia Tbk.	2018	1,306158
			2019	1,240171
			2020	1,274082
20	KINO	Kino Indonesia Tbk.	2018	0,642583
			2019	0,737331
			2020	1,039146
21	LSIP	PP London Sumatra Indonesia Tb	2018	0,204651
			2019	0,203191
			2020	0,176222
22	MIDI	Midi Utama Indonesia Tbk.	2018	3,589238
			2019	3,087071
			2020	3,235133
23	MLBI	Multi Bintang Indonesia Tbk.	2018	1,474871
			2019	1,527864
			2020	1,028333
24	MYOR	Mayora Indah Tbk.	2018	1,059305
			2019	0,920706
			2020	0,754652
25	RANC	Supra Boga Lestari Tbk.	2018	0,793502

			2019	0,738756
			2020	1,422632
26	ROTI	Nippon Indosari Corpindo Tbk.	2018	0,506328
			2019	0,513965
			2020	0,379374
27	SDPC	Millennium Pharmacon Internati	2018	4,139381
			2019	4,227895
			2020	4,082218
28	SIPD	Sreeya Sewu Indonesia Tbk.	2018	1,603106
			2019	1,696745
			2020	1,785989
29	SKBM	Sekar Bumi Tbk.	2018	0,702293
			2019	0,757431
			2020	0,838560
30	SMAR	Smart Tbk.	2018	1,392834
			2019	1,541606
			2020	1,796795
31	SSMS	Sawit Sumbermas Sarana Tbk.	2018	1,776015
			2019	1,911395
			2020	1,622970
32	STTP	Siantar Top Tbk.	2018	0,598159
			2019	0,341505
			2020	0,290165
33	TBLA	Tunas Baru Lampung Tbk.	2018	2,415808
			2019	2,237600
			2020	2,299672
34	TGKA	Tigaraksa Satria Tbk.	2018	1,793207
			2019	1,152209
			2020	1,102968
35	ULTJ	Ultra Jaya Milk Industry & Tra	2018	0,163544
			2019	0,168569
			2020	0,830740
36	UNVR	Unilever Indonesia Tbk.	2018	1,752950
			2019	2,909487
			2020	3,159024
37	WIIM	Wismilak Inti Makmur Tbk.	2018	0,249033
			2019	0,257800
			2020	0,361420

Lampiran-3. Hasil Perhitungan Variabel X₃ (Kompensasi Rugi Fiskal)

No	Kode Perusahaan	Nama Perusahaan	Tahun	Kompensasi RF
1	AALI	Astra Agro Lestari Tbk.	2018	1
			2019	1
			2020	1
2	ADES	Akasha Wira International Tbk.	2018	0
			2019	0
			2020	0
3	AMRT	Sumber Alfaria Trijaya Tbk.	2018	1
			2019	0
			2020	1
4	BISI	BISI International Tbk.	2018	0
			2019	0
			2020	0
5	BUDI	Budi Starch & Sweetener Tbk.	2018	1
			2019	0
			2020	0
6	CAMP	Campina Ice Cream Industry Tbk	2018	0
			2019	1
			2020	1
7	CEKA	Wilmar Cahaya Indonesia Tbk.	2018	1
			2019	1
			2020	1
8	CLEO	Sariguna Primatirta Tbk.	2018	0
			2019	0
			2020	0
9	CPIN	Charoen Pokphand Indonesia Tbk	2018	0
			2019	1
			2020	0
10	DLTA	Delta Djakarta Tbk.	2018	1
			2019	0
			2020	0
11	DSNG	Dharma Satya Nusantara Tbk.	2018	1
			2019	1
			2020	1
12	EPMT		2018	0

		Enseval Putera Megatrading Tbk	2019	1
			2020	1
13	GGRM	Gudang Garam Tbk.	2018	0
			2019	0
			2020	0
14	GOOD	Garudafood Putra Putri Jaya Tb	2018	0
			2019	0
			2020	0
15	HMSP	H.M. Sampoerna Tbk.	2018	1
			2019	1
			2020	1
16	HOKI	Buyung Poetra Sembada Tbk.	2018	0
			2019	1
			2020	0
17	ICBP	Indofood CBP Sukses Makmur Tbk	2018	1
			2019	1
			2020	1
18	INDF	Indofood Sukses Makmur Tbk.	2018	1
			2019	1
			2020	1
19	JPFA	Japfa Comfeed Indonesia Tbk.	2018	1
			2019	1
			2020	1
20	KINO	Kino Indonesia Tbk.	2018	0
			2019	1
			2020	1
21	LSIP	PP London Sumatra Indonesia Tb	2018	1
			2019	1
			2020	1
22	MIDI	Midi Utama Indonesia Tbk.	2018	1
			2019	1
			2020	1
23	MLBI	Multi Bintang Indonesia Tbk.	2018	0
			2019	0
			2020	0
24	MYOR	Mayora Indah Tbk.	2018	1
			2019	1
			2020	1
25	RANC		2018	0

		Supra Boga Lestari Tbk.	2019	0
			2020	0
26	ROTI	Nippon Indosari Corpindo Tbk.	2018	0
			2019	1
			2020	1
27	SDPC	Millennium Pharmacon Internati	2018	0
			2019	0
			2020	0
28	SIPD	Sreeya Sewu Indonesia Tbk.	2018	1
			2019	1
			2020	0
29	SKBM	Sekar Bumi Tbk.	2018	0
			2019	0
			2020	0
30	SMAR	Smart Tbk.	2018	1
			2019	1
			2020	1
31	SSMS	Sawit Sumbermas Sarana Tbk.	2018	0
			2019	0
			2020	0
32	STTP	Siantar Top Tbk.	2018	0
			2019	1
			2020	1
33	TBLA	Tunas Baru Lampung Tbk.	2018	1
			2019	1
			2020	1
34	TGKA	Tigaraksa Satria Tbk.	2018	0
			2019	0
			2020	1
35	ULTJ	Ultra Jaya Milk Industry & Tra	2018	1
			2019	1
			2020	1
36	UNVR	Unilever Indonesia Tbk.	2018	0
			2019	0
			2020	0
37	WIIM	Wismilak Inti Makmur Tbk.	2018	0
			2019	1
			2020	1

Lampiran-4. Hasil Perhitungan Variabel X₄ (Ukuran Perusahaan)

No	Kode Perusahaan	Nama Perusahaan	Tahun	Ukuran Perusahaan
1	AALI	Astra Agro Lestari Tbk.	2018	17,106036
			2019	17,110389
			2020	17,139871
2	ADES	Akasha Wira International Tbk.	2018	13,689125
			2019	13,619952
			2020	13,773428
3	AMRT	Sumber Alfaria Trijaya Tbk.	2018	16,914069
			2019	16,993244
			2020	17,072481
4	BISI	BISI International Tbk.	2018	14,832555
			2019	14,894279
			2020	14,885373
5	BUDI	Budi Starch & Sweetener Tbk.	2018	15,037219
			2019	14,914045
			2020	14,901715
6	CAMP	Campina Ice Cream Industry Tbk	2018	27,635288
			2019	27,686956
			2020	27,714326
7	CEKA	Wilmar Cahaya Indonesia Tbk.	2018	27,787132
			2019	27,962538
			2020	28,079976
8	CLEO	Sariguna Primatirta Tbk.	2018	27,449420
			2019	27,850273
			2020	27,901766
9	CPIN	Charoen Pokphand Indonesia Tbk	2018	17,134960
			2019	17,194907
			2020	17,254623
10	DLTA	Delta Djakarta Tbk.	2018	21,144287
			2019	21,078128
			2020	20,926681
11	DSNG	Dharma Satya Nusantara Tbk.	2018	16,278418
			2019	16,268309
			2020	16,465323
12	EPMT		2018	29,750039

		Enseval Putera Megatrading Tbk	2019	29,794914
			2020	29,851499
13	GGRM	Gudang Garam Tbk.	2018	18,051025
			2019	18,180484
			2020	18,174670
14	GOOD	Garudafood Putra Putri Jaya Tb	2018	29,069056
			2019	29,252994
			2020	29,513683
15	HMSP	H.M. Sampoerna Tbk.	2018	17,657163
			2019	17,745429
			2020	17,720993
16	HOKI	Buyung Poetra Sembada Tbk.	2018	27,355065
			2019	27,466943
			2020	27,533325
17	ICBP	Indofood CBP Sukses Makmur Tbk	2018	17,352612
			2019	17,471591
			2020	18,455935
18	INDF	Indofood Sukses Makmur Tbk.	2018	18,385445
			2019	18,381925
			2020	18,910098
19	JPFA	Japfa Comfeed Indonesia Tbk.	2018	17,027457
			2019	17,098333
			2020	17,071750
20	KINO	Kino Indonesia Tbk.	2018	28,909776
			2019	29,177682
			2020	29,290269
21	LSIP	PP London Sumatra Indonesia Tb	2018	16,121818
			2019	16,140378
			2020	16,206362
22	MIDI	Midi Utama Indonesia Tbk.	2018	15,416946
			2019	15,423008
			2020	15,594471
23	MLBI	Multi Bintang Indonesia Tbk.	2018	14,876594
			2019	14,879169
			2020	14,882778
24	MYOR	Mayora Indah Tbk.	2018	30,498449
			2019	30,577454
			2020	30,615566
25	RANC		2018	27,530099

		Supra Boga Lestari Tbk.	2019	27,582352
			2020	27,907997
26	ROTI	Nippon Indosari Corpindo Tbk.	2018	29,111218
			2019	29,174764
			2020	29,124412
27	SDPC	Millennium Pharmacon Internati	2018	27,807401
			2019	27,838721
			2020	27,783593
28	SIPD	Sreeya Sewu Indonesia Tbk.	2018	14,598443
			2019	14,720050
			2020	14,768268
29	SKBM	Sekar Bumi Tbk.	2018	28,202772
			2019	28,230068
			2020	28,201244
30	SMAR	Smart Tbk.	2018	17,193450
			2019	17,140098
			2020	17,371606
31	SSMS	Sawit Sumbermas Sarana Tbk.	2018	23,147724
			2019	23,195189
			2020	23,270829
32	STTP	Siantar Top Tbk.	2018	28,598457
			2019	28,689354
			2020	28,869104
33	TBLA	Tunas Baru Lampung Tbk.	2018	16,609122
			2019	16,669852
			2020	16,782395
34	TGKA	Tigaraksa Satria Tbk.	2018	28,879636
			2019	28,728257
			2020	28,843544
35	ULTJ	Ultra Jaya Milk Industry & Tra	2018	15,530366
			2019	15,703855
			2020	15,985035
36	UNVR	Unilever Indonesia Tbk.	2018	16,827454
			2019	16,843195
			2020	16,837623
37	WIIM	Wismilak Inti Makmur Tbk.	2018	27,858614
			2019	27,893017
			2020	28,110011

Lampiran-5. Hasil Perhitungan Variabel Y (Penghindaran Pajak)

No	Kode Perusahaan	Nama Perusahaan	Tahun	Penghindaran Pajak
1	AALI	Astra Agro Lestari Tbk.	2018	0,310980
			2019	0,631346
			2020	0,388925
2	ADES	Akasha Wira International Tbk.	2018	0,244105
			2019	0,238648
			2020	0,191342
3	AMRT	Sumber Alfaria Trijaya Tbk.	2018	0,196273
			2019	0,194641
			2020	0,195191
4	BISI	BISI International Tbk.	2018	0,201047
			2019	0,241665
			2020	0,244620
5	BUDI	Budi Starch & Sweetener Tbk.	2018	0,296931
			2019	0,236982
			2020	0,032015
6	CAMP	Campina Ice Cream Industry Tbk	2018	0,262873
			2019	0,228829
			2020	0,224769
7	CEKA	Wilmar Cahaya Indonesia Tbk.	2018	0,249161
			2019	0,244353
			2020	0,219235
8	CLEO	Sariguna Primatirta Tbk.	2018	0,222416
			2019	0,241300
			2020	0,212565
9	CPIN	Charoen Pokphand Indonesia Tbk	2018	0,229522
			2019	0,209696
			2020	0,193356
10	DLTA	Delta Djakarta Tbk.	2018	0,233696
			2019	0,229422
			2020	0,250380
11	DSNG	Dharma Satya Nusantara Tbk.	2018	0,292586
			2019	0,363891
			2020	0,312277
12	EPMT		2018	0,247608

		Enseval Putera Megatrading Tbk	2019	0,275242
			2020	0,221771
13	GGRM	Gudang Garam Tbk.	2018	0,256333
			2019	0,248971
			2020	0,208566
14	GOOD	Garudafood Putra Putri Jaya Tb	2018	0,269568
			2019	0,249412
			2020	0,279075
15	HMSP	H.M. Sampoerna Tbk.	2018	0,246244
			2019	0,248524
			2020	0,231160
16	HOKI	Buyung Poetra Sembada Tbk.	2018	0,253489
			2019	0,270475
			2020	0,252311
17	ICBP	Indofood CBP Sukses Makmur Tbk	2018	0,277348
			2019	0,279273
			2020	0,255062
18	INDF	Indofood Sukses Makmur Tbk.	2018	0,333708
			2019	0,325356
			2020	0,295684
19	JPFA	Japfa Comfeed Indonesia Tbk.	2018	0,284405
			2019	0,280846
			2020	0,272282
20	KINO	Kino Indonesia Tbk.	2018	0,250863
			2019	0,189426
			2020	0,159032
21	LSIP	PP London Sumatra Indonesia Tb	2018	0,210108
			2019	0,283813
			2020	0,191703
22	MIDI	Midi Utama Indonesia Tbk.	2018	0,192513
			2019	0,249204
			2020	0,232741
23	MLBI	Multi Bintang Indonesia Tbk.	2018	0,267421
			2019	0,258545
			2020	0,279600
24	MYOR	Mayora Indah Tbk.	2018	0,260925
			2019	0,245913
			2020	0,218236
25	RANC		2018	0,165510

		Supra Boga Lestari Tbk.	2019	0,133888
			2020	0,193899
26	ROTI	Nippon Indosari Corpindo Tbk.	2018	0,319707
			2019	0,318584
			2020	0,051465
27	SDPC	Millennium Pharmacon Internati	2018	0,319915
			2019	0,341659
			2020	0,637654
28	SIPD	Sreeya Sewu Indonesia Tbk.	2018	0,236988
			2019	0,275034
			2020	0,396103
29	SKBM	Sekar Bumi Tbk.	2018	0,236162
			2019	0,814617
			2020	0,600867
30	SMAR	Smart Tbk.	2018	0,147869
			2019	0,229282
			2020	0,262471
31	SSMS	Sawit Sumbermas Sarana Tbk.	2018	0,745442
			2019	0,921846
			2020	0,354280
32	STTP	Siantar Top Tbk.	2018	0,214373
			2019	0,205015
			2020	0,187406
33	TBLA	Tunas Baru Lampung Tbk.	2018	0,267165
			2019	0,269703
			2020	0,244753
34	TGKA	Tigaraksa Satria Tbk.	2018	0,252607
			2019	0,225349
			2020	0,234651
35	ULTJ	Ultra Jaya Milk Industry & Tra	2018	0,260702
			2019	0,246840
			2020	0,219379
36	UNVR	Unilever Indonesia Tbk.	2018	0,252460
			2019	0,253382
			2020	0,221936
37	WIIM	Wismilak Inti Makmur Tbk.	2018	0,276935
			2019	0,362598
			2020	0,198443