

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui faktor-faktor yang mempengaruhi *Effective Tax Rate*. Terdapat beberapa faktor yang digunakan antara lain *Leverage*, Profitabilitas, dan Intensitas Aset Tetap terhadap *Effective Tax Rate* pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Penelitian ini menggunakan metode pendekatan kuantitatif. Populasi penelitian ini sebanyak 47 perusahaan. Teknik pengambilan sampel dengan menggunakan metode *purposive sampling* diperoleh 14 perusahaan memenuhi kriteria selama tahun 2016 – 2020. Alat analisis yang digunakan dalam penelitian ini adalah analisis regresi berganda menggunakan SPSS *Version 16*. Hasil penelitian ini menunjukkan bahwa *Leverage* tidak berpengaruh signifikan terhadap *effective tax rate*, Profitabilitas tidak berpengaruh signifikan terhadap *effective tax rate*, dan Intensitas Aset Tetap berpengaruh signifikan terhadap *effective tax rate*.  
Kata kunci : *Leverage*, Profitabilitas, Intensitas Aset Tetap, *Effective Tax Rate*.



## **ABSTRACT**

*This study aims to discuss the factors that affect the effective tax rate. There are several factors used include Leverage, Profitability, Fixed Asset Intensity on Effective Tax Rate in mining companies listed on the Indonesia Stock Exchange in 2016-2020. This study uses a quantitative approach method. The population of this study were 47 companies. The sampling technique using the purposive sampling method was obtained by 14 companies that met the criteria during 2016-2020. The analytical tool used in this study is multiple linear regression analysis by the SPSS Version 16. The results showed that Leverage does not significant effect on the Effective Tax Rate, The results showed that Profitability does not significant effect on the Effective Tax Rate, and Fixed Asset Intensity have a significant effect on the Effective Tax Rate.*

*Keywords : Leverage, Profitability, Fixed Asset Intensity, Effective Tax Rate.*

