

## **EFEK FASILITAS PERPAJAKAN SEBAGAI VARIABEL MODERASI PADA HUBUNGAN ANTARA INTENSITAS ASET TETAP, *LEVERAGE*, DAN PRAKTIK *GCG* TERHADAP TARIF PAJAK EFEKTIF**

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### ***ABSTRACT***

The purpose of this study is to prove empirically the effect of fixed asset intensity, leverage, and GCG practices on effective tax rates. This research is a quantitative study using secondary data obtained from the company's annual report. The research population is manufacturing companies listed on the Indonesia Stock Exchange in 2013-2017 with 137 companies. The sampling technique in this study used purposive sampling. Samples that met the criteria in this study were used by 14 companies. Data analysis techniques used were simple linear regression analysis and multiple linear regression using SPSS 20 for Windows. The results of this study indicate that the intensity of fixed assets, leverage, the size of the board of commissioners, the proportion of independent commissioners, and institutional ownership do not affect the effective tax rate. While tax facilities as moderating variables strengthen the influence of fixed asset intensity, leverage, and GCG practices on effective tax rates simultaneously.

***Keywords:*** Fixed asset intensity, leverage, board of commissioners size, board proportion independent commissioner, institutional share ownership, taxation facilities and effective tax rates