Governors
Volume: 03 | Number 01 | April 2024 |
E-ISSN: 2962-5505 | DOI: doi.org/10.47709/governors.v3i1.3545

The Influence Of Political Connections and Capital Intensity On Tax Aggressiveness

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ABSTRACT
Companies conduct tax aggressiveness (tax avoidance) to minimize the company's tax burden by utilizing loopholes in tax regulations. The purpose of this study is to analyze the effect of political connections and capital intensity. The population of this study are manufacturing companies listed on the Indonesia Stock Exchange for the 2019-2021 period. The number of samples used in this study were 30 samples based on purposive sampling method. The data analysis method in this study is quantitative analysis using multiple linear regression analysis. The results of this study indicate that political connections and capital intensity have no effect on tax aggressiveness. The results of this study indicate that simultaneously Political Connection and Capital Intensity have no effect on Tax Aggressiveness. Partially, Political Connection has no significant positive effect on Tax Aggressiveness, while Capital Intensity has no significant negative effect on Tax Aggressiveness. The relationship between tax planning and agency theory is that in this case the government (tax authorities) as the principal and management as the agent each have different interests in terms of paying taxes.

Keywords: Capital Intensity, Political Connection, Tax Aggressiveness.

INTRODUCTION

The government issued the latest regulation related to tax avoidance prevention instruments through Government Regulation Number 55 of 2022 concerning Adjustment of Regulations in the Field of Income Tax (Central, 2022). The aggressiveness of corporate taxes is influenced by many factors, including political connections and capital intensity. With this government decision, the government issued regulations on tax evasion tools. "The Minister is authorized to prevent tax avoidance as an attempt by taxpayers to reduce, avoid or postpone taxes in the future, which is not in accordance with the aims and objectives of Finnish legislation in the field of taxation," read PP Chapter VII & 32 &; 1 quoted on Monday (2/1) for now. The more political connections a company has, the greater the corporate tax evasion (Khoirunnisa Asadanie &; Venusita, 2020) Proximity to the state gives taxpayers preferential treatment, including low risk of tax audits. According to the study (Khoirunnisa Asadanie &; Venusita, 2020), political connections positively affect tax evasion. Meanwhile, according to research (Satiti et al., 2021) political connections negatively affect tax evasion. Meanwhile, research (K. Sari &; Somoprawiro, 2020) states that political affiliation has no effect on tax evasion.

In addition to political connections, capital intensity is a factor that can affect tax aggressiveness. Capital intensity is a company's investment activity related to investment in fixed assets (capital) (Novitasari, 2017) Capital intensity, which is a company's investment in fixed assets, is one of the assets used by companies to generate and earn profits. The company's investment in fixed assets leads to amortization charges on invested fixed assets. The amount of depreciation of fixed assets according to Indonesian tax regulations varies according to the classification of fixed assets (Andhari &; Sukartha, 2017) Research (Andhari & Sukartha, 2017) on the effect of capital intensity on tax aggressiveness shows that companies prefer to invest in assets with high

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depreciation costs and this expense reduces company profits so that they can affect corporate income tax. Bond.

Several studies that discuss political connections with tax aggressiveness include (L. E. Sari et al., 2022) regarding the influence of political connections with tax aggressiveness stating that political connections have a significant negative effect on tax aggressiveness. Shows that companies with political connections are less likely to resort to aggressive tax action. Another study on the effect of political connections with property tax aggressiveness (Hafizh &; Asalam, 2022) states that political connections do not have a partial effect on the tax aggressiveness of companies registered in the "Other" branch for the 2017-2020 period. Based on the results obtained, it shows that companies that have political connections do not carry out corporate activities so that they do not affect corporate tax avoidance activities. In addition, in order to protect the company's image and reputation, management does not abuse its political relations with the company's business interests.

In addition to the effect of political connections on tax aggressiveness, the author also examines whether capital intensity affects tax aggressiveness. (Hafizh & Asalam, 2022) found that capital intensity partially has no effect on the tax aggressiveness of companies listed in the Other Sector for the 2017-2020 period. Based on the results obtained, it shows that the intensity of the company's fixed assets has no effect on the incidence of tax aggressiveness. This is due to the recognition of depreciation that is not recognized or obsolete. (Neno & Irawati, 2022) Capital intensity has no significant effect on tax aggressiveness. This shows that the capital intensity variable statistically has no significant effect on corporate tax aggressiveness. Legitimacy theory emphasizes that company management must consider the interests of all parties who are aware of all the implications of company operations. Company management must be able to take care of the interests of stakeholders in addition to operational business. As a stakeholder, the state is responsible for collecting taxes reported in the company's annual financial statements. In order for the company to carry out its activities to the fullest, it must also fulfill its tax obligations to the state in accordance with generally accepted regulations. Financially, a business should be profit-oriented and socially, a business should directly participate in society, i.e. to improve the environment.

The phenomenon of tax avoidance that occurred in Indonesia at PT RNI, a subsidiary of Singapore. According to the Directorate General of Taxes (DGT), PT RNI is guilty of tax evasion. PT RNI is registered as a limited liability company as a commercial business entity, but its capital depends on partnership debt, meaning the owner Singapore provides credit, not investment, but debt to RNI in several parts of Indonesia, such as Jakarta, Solo. , Semarang and Surabaya pay. In the 2014 financial statements of PT. RNI recorded a debt of Rp. 20.4 billion while the company's turnover was only Rp. 20.4 billion. 2.178 billion rupiah, not to mention the loss recorded in the annual report of 26.12 billion rupiah. Post-interest payments could lower taxes, based on reports that companies are trying to squeeze profits by increasing borrowing.

This study refers to several previous studies first conducted by Lestari et al., (2023) where there are three independent variables, namely *capital intensity*, institutional ownership, and company size. The object in this study uses mining companies that have been listed on the Indonesia Stock Exchange in 2016-2020. Further previous research has been conducted by Nejad & Hoseinzade, (2021) which has two independent variables, namely political connections and *capital intensity*. The object of this study is a mining sector company that has been listed on the Indonesia Stock Exchange in 2013-2017.

LITERATURE STUDY

Agency Theory

Agency theory is closely related to the practice of tax evasion, because agency theory explains the relationship between stakeholders and company management, where the parties work together to achieve the goals and profits of their respective companies. Stakeholders or shareholders are referred to as principals, while in agency theory, company management is referred to as agents. Customers have the right to appoint a legal representative to carry out their duties as

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president director who regulates and runs the company's business activities in accordance with the wishes of customers (Zulfadina, 2019).

Agency theory describes the relationship between agents (management of a company) and principals (owners). The owner is the party who mandates the agent to perform a service on behalf of the principal, while the agent is the party who gives the mandate. Thus, the agent acts as the party with the authority to make decisions, while is the party who evaluates information (Yuliana et al., 2023).

The relationship between tax planning and agency theory is that in this case the government (fiscus) as the principal party and management as the agent each have different interests in terms of paying taxes. Companies try to pay as little tax as possible because paying taxes means reducing the company's economic ability. On the other hand, the government needs funds from revenues to finance government spending. Thus, there is a conflict of interest between the company and the government, thus motivating agents to minimize the tax burden that must be paid to the government.

Tax Aggressiveness

Tax aggressiveness can be interpreted as an activity carried out by business entities in obtaining the optimal amount of tax calculation base profit, the tactics used by business entities can be through tax avoidance or using tax evasion. The purpose of reducing the company's tax obligations to be paid is one of the things that must be understood and involves some community ethics or considerations from company stakeholders. Tax payments made by companies have important implications for society in terms of funding public goods such as education, social defense, public health, and law (Widyari & Rasmini, 2019). According to (Zenuari & Mranani, 2020) states that in an effort to reduce the tax burden, companies will carry out tax planning as part of tax management. Until now there is no specific reference that can define and measure tax aggressiveness. So that researchers use the term corporate tax aggressiveness. (Rahman, 2021), states that the term tax aggressiveness is used to explain tax management actions taken on an ongoing basis. The terms used in the study are tax avoidance and tax evasion. Tax aggressiveness is an obstacle that is carried out for the collection of taxes because it is illegal. states the action of tax aggressiveness every.

Political connections

Political connection is a condition in which a relationship is established between certain parties and parties who have interests in politics which is used to achieve a certain thing that can benefit both parties (Nejad &; Hoseinzade, 2021). Companies that have political ties will get protection from the government and have a low risk of tax audits, thus encouraging companies to be more aggressive in tax planning. In this study, the author measures political connections using dummy variable measurements, because in the study (Prastyatin &; Trivita, 2023) explained that political connections can be measured using dummy variables. According to research (Riswandari &; Bagaskara, 2020), this dummy variable is proxied by giving a value of 1 for companies with political connections and a value of 0 for companies with no political connections.

H_1: Political connections positively affect corporate tax aggressiveness

Capital Intensity

Capital Intensity or can be called Capital intensity, namely investment activities of a capital, then associated with investment in the form of fixed assets carried out by the company (Sakinah et al., 2020). Then (Adnyani &; Astika, 2019) also explained that capital intensity provides an overview of the number of assets that the company has invested in fixed assets. If the value of fixed asset investment is greater in the company, it will also be proportional to the depreciation expense experienced by a company. Where this depreciation expense can later cut or reduce the company's tax burden, causing the company's profits to increase. Law No. 36 of 2008 (Central, 2008) Article

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6 paragraph 1 (b) concerning Income Tax states that depreciation on expenses to acquire tangible assets and amortization on expenses to acquire rights and on other costs that have a useful life of more than 1 (one) year are expenses that can be deducted from gross income.
H_2: Capital Intensity positively affects tax aggressiveness.

METHOD

The method used in this study is quantitative method. The population used in this study consists of manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2019-2021 using purposive sampling techniques with the following criteria: (1) the consumer goods sector of the food and beverage subsector listed on the IDX, (2) manufacturing companies of the Indonesia Stock Exchange (IDX) listed continuously in 2019-2021, (3) manufacturing companies of the Indonesia Stock Exchange (IDX) that provide regularly audited financial statements, and issue reports for 2019-2021, , (4) Manufacturing Companies listed on the Indonesia Stock Exchange (IDX) between 2019 and 2021 with negative profit or no operating results (Richardson and Lanis, 2012). Therefore, 30 research samples were taken.

RESULTS AND DISCUSSION

Results

a. Classical Assumption Test

1. Normality Test

Table 1. Normality Test Results

		Unstandardized Residual
N		30
Normal Parameters[a,b]	**Mean**	0,0000000
	Std. Deviation	0,02758265
Most Extreme Differences	**Absolute**	0,189
	Positive	0,189
	Negative	-0,084
Kolmogorov-Smirnov Z		1,544
Asymp. Sig. (2-tailed)		0,080

Source : Data processed (2023)

Based on table 1 above, from the results of the normality test with *Kolmogrove-Smirnov* it can be seen that the value of *Asymp.Sig. (2- tailed)* of 0.080 which means greater than 0.05. These results can be concluded that the data in this study are normally distributed.

2. Multicollinearity Test

Table 2. Test Results Multicollinearity *Coefficients[a]*

Model		**Collinearity statistics**	
		Tolerance	VIF
1	(Constant)		
	Political Connection	0,867	1,153
	Capital Intensity	0,867	1,153

Source : Data processed (2023)

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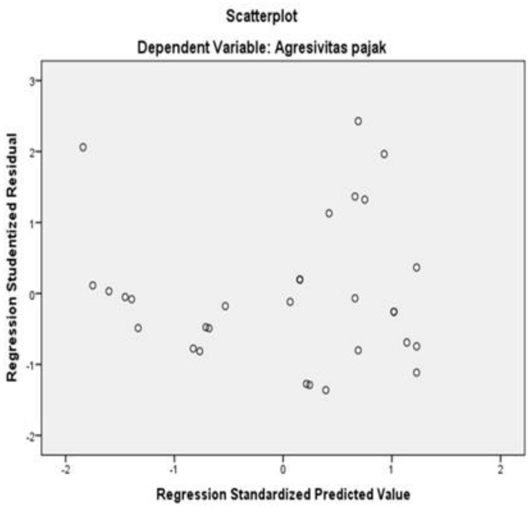
Based on the table above, from the results of the *Variance Inflation Factor* (VIF) test on the SPSS Output Results 23 *Coefficients* table, it is known that the VIF value in the Political Connection variable (X1) is 1.153; the VIF value in the *variable Capital Intensity* (X2) is 1.153. While the *Tolerance* Value in the Political Connection variable (X1) is 0.867; While the *Tolerance* value of variable *Capital Intensity* (X2) is 0.867. Because each independent variable has a VIF value of < 10 and *a Tolerance* value of > 0.10, it can be concluded that multiple linear regression models do not have multicollinearity between the dependent variable and the independent variable. So that regression models are feasible or can be used in research.

3. Heteroscedasticity Test

Graph 1. Heteroscedasticity Test Results



Source : Data processed (2023)

The results of the heteroscedasticity test show that the data points spread randomly and do not form a clear pattern, such as dots spreading above and below the number 0 on the Y axis. So it can be concluded that the variables in this study do not occur heteroscedasticity problems.

4. Autocorrelation Test

Table 3. Autocorrelation Test Results Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,465	0,216	0,158	0,028586	1,395

Source : Data processed (2023)

From the table above, it can be seen that to see the du value in the autocorrelation test, it can be seen from the durbin watson value in the determination coefficient table, based on the table. It is known that the durbin watson value is 1.395 with a dL value of 1.2837 and dU is 1.5666.
4 - dU = 4 - 1.5666
= 2,4334
dL < d < (4-dU) = 1.2837 < 1.395 < 2.4334
then it can be concluded that the data tested does not occur autocorrelation.

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5. Multiple Linear Regression Analysis

Table 4. Results of Multiple Linear Regression Analysis Coeffisients[a]

Model		Unstandardized Coefficients	Standardized Coefficients		T	Sig.
		B	Std. Error	Beta		
1	**(Constant)**	0,063	0,011		5,812	0,000
	Political Connections	-0,02	0,013	- 0,292	-1,596	0,122
	Capital Intensity	-0,043	0,029	- 0,270	-1,477	0,151

Source : Data processed (2023)

From table 4, the results of multiple regression are obtained:
PP = 0.063 - 0.020 (KP) - 0.055 (CI)
The regression equation above can be described as follows:
a. Constant (Absolute value of tax avoidance) if Political Connection and Capital Intensity = 0, then tax avoidance is 0.063.
b. Political Connection regression coefficient of -0.020 means that there is a negative relationship between Political Connection and tax avoidance
c. The Capital Intensity regression coefficient of -0.043 means that there is a negative relationship between Capital Intensity and Political connections, if the size decreases by one unit, it will cause a reduction in tax avoidance of -0.043 units.

6. Analysis of the Coefficient of Determination (R2)

Table 5. Results of Analysis of the Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,465	0,216	0,158	0,028586

Source : Data processed (2023)

Based on the data processing in the table above, it is known that R2 0.158 or 15.8%, which means that the tax aggressiveness variable can be explained by the political connection and capital intensity variables by 15.8% of 100%. The remaining 100% - 15.8% = 84.2% is explained by other factors besides the variables studied above.

b. Hypothesis Testing
Significance Test (T Test)

Table 6. T-test Calculation Results Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	**(Constant)**	0,063	0,011		5,812	0,000
	Political Connections	-0,020	0,013	-0,292	-1,596	0,122
	Capital Intensity	-0,043	0,029	-0,270	-1,477	0,151

Source : Data processed (2023)

From table 6 above, the results of the t-test calculation can be described as follows:

a) The effect of the Political Connection variable on tax avoidance the test results of Political Connection on tax avoidance obtained the t value of -1.596. The significance level shows 0.122 which is greater than the 5% significance level. It can be concluded that Political Connection has no significant effect on tax avoidance.

b) The effect of the Capital Intensity variable on tax avoidance, the results of the Capital Intensity test on tax avoidance obtained a t value of -1.477. The significance level shows 0.151 which is greater than the 5% significance tariff. It can be concluded that Capital Intensity has no significant effect on tax avoidance.

Discussion

Effect of Political Connection on Tax Aggressiveness

Based on the results of the data regression test Variable X1 Political Connection has a value of 0.122 greater than> 0.05, meaning that political connections do not have a significant influence on Tax Aggressiveness and Ho is accepted, from these results it can be concluded that companies that have political connections in this case can be interpreted as shareholders, workers in companies related to politics; being a member of the DPR-RI, DPRD member, Judge, Tax Officer will not necessarily increase the company's Tax Aggressivenes.

The company still maintains a good name, and existence to get profit or profit, therefore avoiding these tax aggressiveness actions. As well as getting a good award because if the company does not carry out tax aggressiveness but has political connections it will be viewed favorably by the government, investors and the public. Especially the government will give an award because the company has a good view according to the government and the award will be a good capital because it will increase the value of the company itself.

According to (Sawitri et al., 2022) that political connections have no effect on tax avoidance. The higher the political connection does not affect the existence of corporate tax avoidance because there is nothing in the tax law that regulates higher or lower tax rates in the company's political relationship with the government. Companies owned by the government can cause conflicts with the government itself because the government is on two sides, namely first as a company owner, where the government is required to improve performance in order to return investment in the company so that the government as a business owner can reduce taxes owed, then the second side as the organizer of state activities is required to increase tax revenue in order to finance state development and provide social services to the community so that political connections have no effect on tax avoidance. This research is based on previous research belonging to (Prapitasari & Safrida, 2019) but is inversely proportional to research (Khoirunnisa Asadanie & Venusita, 2020) which says that there is a negative relationship between political connections and tax avoidance proxied by ETR. So that the higher the political connection, the lower the ETR value, which means that the higher the political connection in the company, the higher the tax avoidance that can be done by the company.

The Effect of Capital Intensity on Tax Aggressiveness

Referring to the results of the data regression test that has been carried out for variable X2 Capital Intensity obtained a value of 0.151 and greater than 0.05, it means that Capital Intensity has no significant effect on Tax Aggressiveness and Ho is accepted, so from these results it can be concluded that companies that have high Capital Intensity will not necessarily increase the company's Tax Aggressiveness. In this case, it can be interpreted that not all companies that have high Capital Intensity want to increase their Tax Aggressiveness, then this company will also get support from both the government, investors and the public because they see that the company complies with applicable laws and regulations, this is very likely to be done by the company to support the company's goals, namely developing, being famous, not being complicated when they want to set up branches elsewhere by the government and society and also achieving profits that slowly increase step by step.

Capital Intensity does not have a significant effect on tax aggressiveness, the higher the Capital Intensity, the less influence it has in increasing the tax avoidance of a company (Rozan et al., 2023).However (Rahma et al., 2022) states that Capital Intensity affects tax avoidance with leverage as a moderator. This means that leverage will show the comparison of the sources of financing used by the company to finance its business activities, between using money and using its own capital. The higher the amount of company funding from third party debt used by the company and the higher the interest costs incurred. With higher interest costs, it will have the effect of reducing the company's pre-tax profit, so this has an influence on the company's lower tax burden.

CONCLUSION

The relationship between tax planning and agency theory is that in this case the government (tax authorities) as the principal and management as the agent each have different interests in terms of paying taxes. So that political connections have no effect on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period. In relation to taxes, companies involved in social responsibility and corporate governance activities are expected to have low aggressive tax actions, so Capital Intensity has no significant effect on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period. Companies that have political ties will get protection from the government and have a low risk of tax audits, thus encouraging companies to be more aggressive in tax planning.

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