

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Struktur Modal terhadap Pajak Penghasilan badan terutang. *LongTerm Debt to Asset Ratio* (LDAR) dan *Debt to Equity Ratio* (DER) sebagai variabel independen, serta Pajak Penghasilan badan terutang digunakan sebagai variabel dependen. Sampel yang digunakan dalam penelitian ini adalah perusahaan manufaktur 2016-2018. Teknik analisis data menggunakan regresi linier berganda. Hasil penelitian melalui uji hipotesis Secara parsial menunjukkan bahwa (1) *Longterm Debt to Asset Ratio* (LDAR) berpengaruh negatif dan signifikan terhadap Pajak Penghasilan Badan Terutang, (2) *Debt to Equity Ratio* (DER) berpengaruh positif dan signifikan terhadap Pajak Penghasilan Badan Terutang.

Kata Kunci : *Longterm Debt to Asset Ratio* (LDAR), *Debt to Equity Ratio* (DER), Pajak Penghasilan (PPh) Badan Terutang.

ABSTRACT

This study aims to determine the effect of the Capital Structure on the Income Tax payable entity. Long term debt to asset ratio (LDAR) and debt to equity ratio (DER) as an independent variable, and income tax payable is used as the dependent variable. The sample used in this study was manufacturing companies 2016-2018. The Data analysis technique uses multiple linear regression. The results of the research by hypothesis test Partially shows that (1) Longterm Debt to Asset Ratio (LDAR) has a negative and significant effect on the income tax payable,(2) Debt o Equity Ratio (DER) has a positive and significant effect on the income tax payable entity.

Keywords : *Longterm Debt to Asset Ratio (LDAR), Debt to Equity Ratio (DER), Income Tax of the Debt Entity.*