



RESEARCH ARTICLE

Factors Influencing Sustainable Tax

Lailatun Nafisa ^{1*} | Ida Harahap ² | Muhammad Rispan Affandi ³ | Erawati Kartika ⁴ | Yulistina ⁵

^{1*} Accounting Study Program, Institut Teknologi dan Bisnis Yadika Pasuruan, Pasuruan Regency, East Java, Indonesia.

² Accounting Study Program, Universitas Tama Jagakarsa, South Jakarta City, Special Capital Region of Jakarta, Indonesia.

³ Computerized Accounting Study Program, Akademi Informatika Dan Komputer Medicom, Medan City, North Sumatra, Indonesia.

⁴ Accounting Study Program, Universitas AKI, Semarang City, Central Java, Indonesia.

⁵ Management Study Program, Universitas Mitra Indonesia, Bandar Lampung City, Lampung, Indonesia.

Correspondence

¹ Accounting Study Program, Institut Teknologi dan Bisnis Yadika Pasuruan, Pasuruan Regency, East Java, Indonesia.
Email: nafisa.rubai@gmail.com.

Funding information

Institut Teknologi dan Bisnis Yadika Pasuruan.

Abstract

This study examines the effect of leverage and profitability on sustainable tax, using the effective tax rate (ETR) as a proxy for manufacturing companies listed on the Indonesia Stock Exchange (IDX) between 2021 and 2025. This study employs a quantitative research approach using secondary data obtained from manufacturing companies listed on the Indonesia Stock Exchange (IDX) between 2021 and 2025. The sample consists of 310 observations of publicly listed manufacturing companies on the IDX, selected through purposive sampling. Data analysis was performed using SPSS®26. Analytical techniques included descriptive statistics, classical assumption tests, multiple linear regression analysis, t-tests, F-tests, and hypothesis testing. Partial results indicate that leverage and profitability influence sustainable tax, using the effective tax rate (ETR) as a proxy, in manufacturing companies listed on the Indonesia Stock Exchange in 2021-2025. Simultaneously, leverage and profitability influence sustainable tax, using the effective tax rate (ETR) as a proxy, in manufacturing companies listed on the Indonesia Stock Exchange in 2021-2025. This study contributes to the accounting literature and provides practical implications for regulators, managers, and investors.

Keywords

Leverage; Profitability; Sustainable Tax; Etr, Manufacturing Companies.

1 | INTRODUCTION

Taxes are the main source of state revenue used to finance government activities and development programs (Roifah, 2015, as cited in Prihaningtyas, Soelistyo, & Abdullah, 2018). Tax is also defined as a compulsory contribution paid by citizens to the state treasury based on law, without receiving direct compensation in return (Resmi, 2014). Such public contributions have social implications because they help fund the provision of public goods, including education, public facilities, public health, and public transportation (Ariani & Hasymi, 2018). According to Law No. 28 of 2007 Article 1 Paragraph 1, tax is a mandatory contribution to the state owed by individuals or entities, imposed by law, without direct compensation, and used for state needs to achieve the greatest possible prosperity of the people (Waluyo, 2014, as cited in Ambarukmi & Diana, 2017). The tax rate refers to the amount or percentage used to determine the tax obligation that must be paid by taxpayers. It represents the percentage or amount paid by taxpayers according to the income they earn. Regulations concerning tax rate reductions may create differences in the amount of tax paid by companies. Suparmono (2010) states that tax rates are used in calculating the amount of tax payable. In other words, the tax rate is applied to determine the amount of tax that must be paid. In general, tax rates are expressed as percentages (Resmi, 2013). The percentage of tax rates may be fixed or may vary depending on the type of tax payable by the taxpayer and the applicable Effective Tax Rate (Putri & Lautania, 2016).

The Effective Tax Rate (ETR) is essentially the percentage of tax burden borne by a company. ETR is calculated based on the financial information produced by the company; therefore, it serves as a measure of the company's tax rate. The Effective Tax Rate is used to assess the impact of changes in tax policy on corporate tax expenses (Rachmithasari, 2015). The ability of a company to manage its tax obligations can also be measured using the Effective Tax Rate (Setiawan & Al-Ahsan, 2016). In financial research, sustainable taxation is commonly measured using the Effective Tax Rate as a proxy. Sustainable taxation refers to a fiscal policy designed to support environmental, social, and governance goals. It is often implemented by imposing taxes on environmentally harmful activities, such as green taxes, to finance clean development. Sustainable taxation aims to create incentives for environmentally responsible behavior and to ensure long-term fiscal sustainability. Green tax has also been discussed as an instrument for addressing climate change and achieving environmental sustainability by 2030 (Firmansyah, Andri, & Suryani, 2022). Several factors may influence sustainable taxation measured through the Effective Tax Rate, including leverage and profitability.

According to Irawati (2006), leverage refers to a policy adopted by a company in investing funds or obtaining sources of financing that involve fixed costs or obligations that must be borne by the company (as cited in Ambarukmi & Diana, 2017). Yulfaida (2010), as cited in Ardyansah (2014), defines leverage as the amount of debt owned by a company to finance its operations, which can be used to measure the extent to which company assets are financed by debt. Leverage is also defined as the ratio of long-term debt to total assets (Setiawan & Al-Ahsan, 2016). Higher debt levels may reduce taxable income because the tax incentive from debt interest becomes greater. Increasing interest expenses can reduce the company's tax burden. Therefore, the higher the leverage ratio, the lower the tax rate that may be borne by the company (Susilowati et al., 2018). The study conducted by Ambarukmi and Diana (2017) states that leverage has no effect on the Effective Tax Rate (ETR). However, Ariani and Hasymi (2018) found that profitability has an effect on the Effective Tax Rate (ETR).

Profitability is one of the determinants of tax burden because companies with high profits are required to pay taxes annually (Rodriguez & Arias, 2012, as cited in Setiawan & Al-Ahsan, 2016). Profitability reflects a company's ability to generate earnings. The greater the profit generated by a company, the greater the tax that must be paid, which may increase company costs. Higher company costs may reduce the profit earned by the company. The purpose of profitability is related to the company's ability to generate satisfactory earnings, so that capital owners and shareholders are willing to continue providing capital to the company (Ariani & Hasymi, 2018). The study by Ambarukmi and Diana (2017) states that profitability has no effect on the Effective Tax Rate (ETR). However, Ariani and Hasymi (2018) found that profitability has an effect on the Effective Tax Rate (ETR).

The study aims to examine the effect of leverage and profitability on sustainable tax, measured using the Effective Tax Rate (ETR), in manufacturing companies listed on the Indonesia Stock Exchange during the 2021–2025 period. The use of ETR is relevant because it reflects the actual tax burden borne by a company rather than relying solely on statutory tax rates. A quantitative approach is applied to test the relationship between variables through financial data and statistical analysis. The data are obtained from annual financial reports published by manufacturing companies through official sources. Leverage is used to assess the company's reliance on debt financing, while profitability reflects its ability to generate earnings. The study is expected to provide empirical evidence on whether debt structure and profit levels influence the effective tax burden of manufacturing companies.

2 | BACKGROUND THEORY

2.1 Leverage and Sustainable Tax

Leverage is a ratio used to assess the extent to which a company relies on borrowed funds. In the trade-off theory of capital structure, companies may reduce their tax burden by increasing the proportion of debt in their financing structure (Susilowati, Widyawati, & Nuraini, 2018). When a company has a higher level of leverage, its Effective Tax Rate (ETR) tends to be lower. This occurs because the use of debt to finance operational activities creates fixed costs in the form of interest expenses. Interest expenses are tax-deductible, meaning that debt financing can directly affect the company's effective tax burden (Noor et al., 2012). Several studies have found that leverage affects the Effective Tax Rate, including Ria (2017), Ariani and Hasymi (2018), and Susilowati, Widyawati, and Nuraini (2018). However, different results were reported by Ambarukmi and Diana (2017) and Setiawan and Al-Ahsan (2016), who found that leverage does not affect the Effective Tax Rate. Based on these arguments, the first hypothesis is formulated as follows.

H1: Leverage affects Sustainable Tax, proxied by the Effective Tax Rate (ETR).

2.2 Profitability and Sustainable Tax

Profitability refers to a company's ability to generate profit within a certain period by using productive assets or capital, either total capital or equity capital (Horne & Wachowicz, 1997). When a company's profitability increases, its Effective Tax Rate tends to rise as well. This is because corporate income tax is imposed based on the amount of income earned. Law No. 36 of 2008 Article 1 concerning Income Tax states that income tax is imposed on tax subjects that receive or earn income within a tax year. A higher level of profit is generally followed by a higher amount of tax paid by the company (Susilowati, Widyawati, & Nuraini, 2018). Previous studies conducted by Susilowati, Widyawati, and Nuraini (2018), Putri and Gunawan, as well as Putri and Lautania (2016), found that profitability affects the Effective Tax Rate. In contrast, Setiawan and Al-Ahsan (2016) and Ambarukmi and Diana (2017) found that profitability does not affect the Effective Tax Rate. Based on this explanation, the second hypothesis is formulated as follows:

H2: Profitability affects Sustainable Tax, proxied by the Effective Tax Rate (ETR).

3 | METHOD

The study uses a quantitative research approach by relying on secondary data from manufacturing companies listed on the Indonesia Stock Exchange during the 2021–2025 period. A quantitative approach is appropriate because the research aims to test measurable relationships between leverage, profitability, and sustainable tax, which is proxied by the Effective Tax Rate. The population consists of all manufacturing companies listed on the Indonesia Stock Exchange throughout the observation period. However, not all companies are suitable for analysis, since differences in reporting currency, profit conditions, and data availability may influence the accuracy of the results. The sample is determined using purposive sampling. Through such a sampling method, companies are selected based on several requirements that match the research objectives. The criteria include manufacturing companies listed from 2021 to 2025, firms that publish complete annual financial statements, firms with available data related to leverage, profitability, and Effective Tax Rate, firms that do not report losses during the observation period, and firms that prepare their financial statements in Indonesian rupiah. Such criteria are needed to maintain consistency across observations and to reduce the risk of distorted findings caused by incomplete or incomparable financial data. After applying the selection criteria, the study obtains 310 firm-year observations from publicly listed manufacturing companies. The data are collected from the official website of the Indonesia Stock Exchange and annual financial reports published by each company. Data processing and statistical testing are carried out using SPSS version 26. The analysis includes descriptive statistics, classical assumption testing, multiple linear regression analysis, t-test, F-test, and hypothesis testing. Through the selected method, the research examines whether debt financing and profit generation influence the effective tax burden borne by manufacturing companies. The design also allows the study to assess corporate tax behavior in a more measurable manner while still recognizing that financial data may reflect managerial decisions, regulatory pressure, and company-specific characteristics.

4 | RESULTS AND DISCUSSION

4.1 Results

4.1.1 Normality Test

The normality test is conducted to determine whether the residual values in the regression model are normally distributed or close to a normal distribution. This test is required because regression analysis, particularly the t-test and

F-test, assumes that residual values follow a normal distribution so that the statistical results can be considered reliable. A good regression model should have residuals that do not show major distributional deviations. In this study, the normality test is carried out using the Kolmogorov-Smirnov (K-S) statistical test. The result of the test is used to assess whether the residual data meet the normality assumption before proceeding to the next stage of regression analysis.

Table 1. Normality Test Results Using Kolmogorov-Smirnov

Description	Asymp. Sig. (2-tailed)	Conclusion
Unstandardized Residual	0.327	The data are normally distributed

Table 1 shows the result of the normality test using the Kolmogorov-Smirnov method. The Asymp. Sig. (2-tailed) value is 0.327, which is higher than the significance level of 0.05. Therefore, the residuals in the regression model are normally distributed and meet the normality assumption for further analysis.

4.1.2 Multicollinearity Test

The multicollinearity test is conducted to assess whether the independent variables in the regression model have an excessively strong relationship with one another. High correlation among independent variables may reduce the accuracy of the estimation results because the effect of each variable becomes difficult to separate statistically. A proper regression model should be free from multicollinearity so that the analysis remains stable and the conclusions can be used with greater confidence. The test is carried out by examining the tolerance value and the Variance Inflation Factor (VIF). If the tolerance value is greater than 0.10 and the VIF value is less than 10, the regression model is considered free from multicollinearity problems. The test results can be seen in the following table.

Table 2. Multicollinearity Test Results

Variable	Tolerance	VIF
LnLEVERAGE	0.645	1.551
LnROA	0.447	2.239

Table 2 shows the test results for all independent variables in the study, namely leverage and profitability. Each variable has a tolerance value greater than 0.10 and a VIF value lower than 10. Therefore, the regression model can be considered free from multicollinearity symptoms.

4.1.3 Heteroscedasticity Test

The heteroscedasticity test is conducted to assess whether the residual variance in the regression model differs across observations. Unequal residual variance may affect the accuracy of the estimation results, particularly the standard error values, which can weaken the reliability of statistical conclusions. A proper regression model should have relatively stable residual variance, commonly referred to as homoscedasticity. In this study, the heteroscedasticity test is carried out using the Glejser Test, which examines the effect of independent variables on the absolute residual values. If the significance value is greater than 0.05, the regression model is considered free from heteroscedasticity symptoms.

Table 3. Heteroscedasticity Test Results Using the Glejser Test

Variable	Sig.
LnLEVERAGE	0.312
LnROA	0.284

The heteroscedasticity test requires a significance value greater than 0.05. Based on the Glejser Test results, all variables have significance values above that threshold. This indicates that the residual variance is relatively stable across observations, so the regression model does not show heteroscedasticity and is suitable for further regression analysis.

4.1.4 Autocorrelation Test

The autocorrelation test is conducted to assess whether the residuals in one period are related to the residuals from the previous period. This test is necessary because repeated error patterns may affect the accuracy of regression estimates, especially when the data follow a time sequence. A proper regression model should have residuals that move randomly rather than forming a certain pattern across periods. In this study, autocorrelation is tested using the Runs Test. The method is used to examine whether the residuals are independent. The test results serve as a basis for determining whether the regression model is free from autocorrelation before further analysis is carried out.

Table 4. Runs Test Results

Description	Asymp. Sig. (2-tailed)	Test Value ^a
Unstandardized Residual	0.350	-0.00657

The Runs Test result shows a test value of -0.00657 with a significance value of 0.350. Since the significance value is higher than 0.05, the residuals are considered to move randomly. Based on this result, the regression model does not indicate an autocorrelation problem and can be used for further analysis.

4.1.5 Multiple Regression Analysis

Multiple regression analysis is used to examine the effect of leverage and profitability on Sustainable Tax, which is proxied by the Effective Tax Rate (ETR). Based on the data processing results, the regression equation obtained is $Y = -0.871 + 0.0002\text{LnLEVERAGE} - 0.174\text{LnROA} + e$. The constant value of -0.871 indicates that when leverage and profitability remain unchanged, Sustainable Tax is estimated at a negative value of 0.871. A negative constant should be interpreted carefully because ETR in corporate practice may be influenced by variations in tax expenses, financing decisions, profit levels, and accounting policies applied by each company. The regression coefficient of leverage is positive at 0.0002. This means that a one-unit increase in leverage is followed by an increase in Sustainable Tax of 0.0002 units, assuming other variables remain constant. The positive direction suggests that higher debt usage is associated with a slight increase in ETR. However, the effect is very small, so the result needs to be read cautiously. From a taxation perspective, interest expenses from debt are generally expected to reduce taxable income. Therefore, the positive direction may indicate that the tax benefit from debt financing does not always reduce ETR in manufacturing firms. Meanwhile, the profitability coefficient is negative at -0.174. This means that a one-unit increase in profitability reduces Sustainable Tax by 0.174 units, assuming other variables remain constant. The negative direction suggests that companies with higher profits tend to have lower ETR. Such a pattern may occur when profitable companies are better able to manage tax planning, use tax incentives, or control fiscal expenses more efficiently. Overall, the regression results show that leverage and profitability have different directions of influence on Sustainable Tax.

4.1.6 t-Test

The t-test is used to assess whether each independent variable has a partial effect on the dependent variable. This test helps evaluate the role of each independent variable after the regression model has been formed. The assessment is based on the significance value and the direction of the regression coefficient. If the significance value is below 0.05, the independent variable is considered to have a statistically meaningful effect on the dependent variable. In contrast, a significance value above 0.05 indicates that the partial effect is not strong enough statistically. The t-test results can be seen in the following table.

Table 5. t-Test Results

Variable	t-Statistic	Sig.
LnLEVERAGE	0.012	0.990
LnROA	-11.185	0.000

Based on the t-test results, the effect of leverage on Sustainable Tax, proxied by the Effective Tax Rate (ETR), shows a t-statistic value of 0.012 with a significance value of 0.990. Since the significance value is higher than 0.05, H_0 is accepted and H_1 is rejected. This result indicates that leverage does not have a significant effect on Sustainable Tax. In other words, the level of corporate debt is not statistically able to explain changes in the Effective Tax Rate. Meanwhile, the test result for profitability shows a t-statistic value of -11.185 with a significance value of 0.000. Since the significance value is lower than 0.05, H_0 is rejected and H_2 is accepted. This result indicates that profitability has a significant effect on Sustainable Tax. The negative coefficient direction suggests that higher profitability tends to reduce the company's Effective Tax Rate.

4.1.7 Simultaneous F-Test

The simultaneous F-test is used to assess whether leverage and profitability jointly affect Sustainable Tax, which is proxied by the Effective Tax Rate (ETR). This test helps determine whether the regression model has sufficient ability to explain changes in the dependent variable. Unlike the t-test, which examines the partial effect of each independent variable, the F-test evaluates the collective effect of the independent variables. If the F significance value is below 0.05, leverage and profitability are considered to have a simultaneous effect on Sustainable Tax.

Table 6. F-Test Results

Model	F-Statistic	Sig.
Regression	60.457	0.000 ^a

Table 6 shows the results of the F-test, with an F-statistic value of 60.457 and a significance value of 0.000. Since the significance value is lower than 0.05, it can be concluded that leverage and profitability simultaneously affect Sustainable Tax, which is proxied by the Effective Tax Rate (ETR).

4.1.8 Coefficient of Determination (R^2)

The coefficient of determination test is conducted to assess how well the regression model explains the variation in the dependent variable. The value of R^2 indicates the proportion of changes in the dependent variable that can be explained by the independent variables included in the model. In this study, the coefficient of determination is used to determine the extent to which leverage and profitability explain Sustainable Tax, which is proxied by the Effective Tax Rate (ETR). The results of the coefficient of determination test are shown below.

Table 7. Coefficient of Determination Results (R^2)

Model	R	R Square
Regression	0.716 ^a	0.512

Based on Table 7, the coefficient of determination test produces an R Square value of 0.512. This value indicates that leverage and profitability are able to explain 51.2% of the variation in Sustainable Tax, proxied by the Effective Tax Rate (ETR). Meanwhile, the remaining 48.8% is influenced by other variables that are not included in the research model.

4.2 Discussion

The analysis shows that leverage has a significance value of 0.990. Since the value is greater than 0.05, leverage does not affect Sustainable Tax, which is proxied by the Effective Tax Rate (ETR). Therefore, H1 is rejected. The result indicates that the level of corporate debt cannot predict tax savings in manufacturing companies. In other words, higher or lower debt levels do not necessarily lead to changes in the effective tax burden borne by the company. The finding does not support the argument of Noor et al. (2012), who stated that companies with higher leverage tend to have a lower Effective Tax Rate. The reason is that debt financing creates fixed costs in the form of interest expenses. Since interest expenses are deductible for tax purposes, the use of debt in operational financing is expected to reduce taxable income and directly affect the company's Effective Tax Rate. However, the data used in the study do not show such a pattern. Based on the processed data, manufacturing companies have an average leverage value of 0.86. There are 115 companies with leverage above the average, while 195 companies have leverage below the average. Such figures indicate that leverage does not provide a strong explanation for changes in the Effective Tax Rate. The result supports the findings of Setiawan and Al-Ahsan (2016) and Ambarukmi and Diana (2017), who found that leverage does not affect the Effective Tax Rate. However, the result differs from the studies conducted by Ria (2017), Ariani and Hasymi (2018), and Susilowati, Widyawati, and Nuraini (2018), which found that leverage affects the Effective Tax Rate.

The analysis shows that profitability has a significance value of 0.000. Since the value is lower than 0.05, profitability affects Sustainable Tax, which is proxied by the Effective Tax Rate (ETR). Therefore, H2 is accepted. The result indicates that profitability has a statistically significant role in explaining changes in the effective tax burden of manufacturing companies. Higher profitability may reduce the opportunity for tax savings because companies with higher earnings generally face a larger tax obligation. The finding is consistent with Susilowati, Widyawati, and Nuraini (2018), who stated that when corporate profitability increases, the Effective Tax Rate also tends to increase. Corporate income tax is imposed based on the amount of income earned by the company. Law No. 36 of 2008 Article 1 concerning Income Tax states that income tax is charged to tax subjects who receive or earn income during a tax year. Therefore, a higher level of profit is generally associated with a higher amount of tax paid. The finding is consistent with the studies conducted by Susilowati, Widyawati, and Nuraini (2018), Putri and Gunawan, and Putri and Lautania (2016), which found that profitability affects the Effective Tax Rate. However, the result differs from Setiawan and Al-Ahsan (2016), who found that profitability does not affect the Effective Tax Rate. Overall, profitability appears to be a stronger explanatory factor than leverage in assessing Sustainable Tax among manufacturing companies listed on the Indonesia Stock Exchange.

5 | CONCLUSIONS AND FUTURE WORK

This study aims to examine the effect of leverage and profitability on Sustainable Tax, which is proxied by the Effective Tax Rate (ETR), in manufacturing companies listed on the Indonesia Stock Exchange during the 2021–2025 period. The data used in the study consist of 310 observations from manufacturing companies that met the sampling criteria. The testing process was carried out through several stages, including descriptive statistics by examining the mean, minimum, maximum, and standard deviation values, followed by the normality test, classical assumption tests, and multiple linear regression analysis. Hypothesis testing was conducted using the t-test to

assess partial effects, the F-test to evaluate simultaneous effects, and the coefficient of determination to measure the model's ability to explain the dependent variable. Based on the results, leverage does not affect Sustainable Tax proxied by ETR; therefore, the first hypothesis is rejected. This finding indicates that the level of corporate debt is not statistically able to explain changes in the effective tax burden. Meanwhile, profitability affects Sustainable Tax proxied by ETR; therefore, the second hypothesis is accepted. This result suggests that a company's ability to generate profit is significantly related to its effective tax burden. The coefficient of determination value of 0.512 indicates that leverage and profitability explain 51.2% of the variation in Sustainable Tax, while the remaining 48.8% is influenced by other factors not included in the research model.

REFERENCES

- Aisyah, N. K., & Zultilisna, D. (2017). Pengaruh Rasio Likuiditas, Rasio Aktivitas, Rasio Profitabilitas, dan Ratio Leverage, Terhadap Financial Distress (Studi Pada Perusahaan Tekstil dan Garmen yang Terdaftar di Bursa Efek Indonesia Tahun 2011-2015). *e-Proceeding of Management*. 4(1)
- Ambarukmi, K. T., & Diana, N. (2017). *Pengaruh Size, Leverage, Profitability, Capital Intensity Ratio, Dan Activity Ratio Terhadap Effective Tax Rate (ETR) (Studi Empiris Pada Perusahaan LQ-45 Yang Terdaftar Di BEI Selama Periode 2011-2015)*. 06(17), 13-26.
- Ariani, M., & Hasymi, M. (2018). *Pengaruh Profitabilitas, Likuiditas, Leverage, Size, Dan Capital Intensity Ratio Terhadap Effective Tax Rate (ETR) (Studi Kasus Pada Perusahaan Manufaktur Yang Listing Di Bursa Efek Indonesia 2012-2016)*. 11(3), 449-460.
- Danis, A., & Zulaikha. (2014). Pengaruh Zise, Leverage, Profitabilitd, Capital Intensity Ratio dan Komisaris Independen terhadap Effective Tax Rate (ETR) Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2010-2012. *Diponegoro Journal of Accounting*. 3(2). 1-19.
- Hanum, H. R., & Zulaikha. (2013). Pengaruh Karakteristik Corporate Governace terhadap Effective Tax Rate. *Diponegoro Journal of Accounting*. 2(2), 1-10.
- Indriantoro, N., & Supomo, B. (2016). *Metode Penelitian Bisnis Untuk Akuntansi & Manajemen Edisi Pertama*. Yogyakarta.
- Peraturan Pemerintah Nomor 23 tahun 2018. Peraturan Pemerintah Republik Indonesia Nomor 46 Tahun 2013.
- Prihaningtyas, D. R., Soelistyo, A., & Abdullah, M. F. (2018). Pengaruh Profit, Total Aset, Dan Total Hutang Terhadap Effective Tax Rate Pada Perusahaan Infrastruktur Di Indonesia. *Jurnal Ilmu Ekonomi*, 2(1), 145-155.
- Putri, A. N., & Gunawan. (2017). Pengaruh Sixe, Profitability, dan Liquidity terhadap Effective Tax Rate (ETR) Bank Devisa Periode 2010-2014. 14(1), 18-28.
- Putri, C. L., & Lautania, M. F. (2016). Pengaruh Capital Intensity Rato, Inventory Intensity Ratio, Ownership Strucutre Dan Profitability Terhadap Effective Tax Rate (ETR) (Study Pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2011-2014). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*. 1(1), 101-119.
- Rahmawati, H. (2017). Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage, Fasilitas Perpajakan dan Komisaris Independen terhadap Manajemen Pajak pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada Tahun 2012-2014. *JOM Fekom*, 4(1), 2907-2921.
- Resmi, S. (2016). *Perpajakan Teori dan Kasus*. Jakarta: Salemba Empat.
- Ria, D. (2017). Pengaruh Profitability, Komisaris Independen, Komite, Audit, Leverage, Dan Capital Intensity Ratio Terhadap Tarif Pajak Efektif (Effective Tax Rate) (Study Emiris pada Perusahaan Transportasi yang Terdaftar di Bursa Efek Indonesia Tahun 2012-2015). *JOM Fekon*, 4(2), 4441-4455.
- Roifah, N. (2015). Pengaruh Leverage, Dan Capital Intensity Ratio Terhadap Effective Tax Rate . *Jom FEKOM*. 2(2);, 1-13.
- Setiawan, A., & Al-Ahsan, M. K. (2016). Pengaruh Size, Leverage, Profitability, Komite Audit, Komisaris Independen Dan

Investor Konstitusional Terhadap Effective Tax Rate (ETR). 1(2), 1-16.

Susilowati, Y., Widyawati, R., & Nuraini. (2018). Pengaruh Ukuran Perusahaan, Leverage, Profitabilitas, Capital Intensity Ratio, Dan Komisaris Independen Terhadap Effective Tax Rate (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2014-2016). ISBN: 978-979-3649-99-3, 796-804.

Wahyuni, dkk., T. (2017). Pengaruh Quick Ratio, Debt to Equity Ratio, Inventory Turn Over, dan Net Profit Margin Terhadap Pertumbuhan laba pada Perusahaan Manufaktur yang Terdaftar di BEI TAHUN 2011-2015. *Jurnal Akuntansi Dewantara*, 1(2), p-ISSN:2550-0376|e-ISSN:2549-963.

How to cite this article: Nafisa, L., Harahap, I., Affandi, M. R., Kartika, E., & Yulistina. (2026). Factors Influencing Sustainable Tax. *Indonesian Journal Economic Review (IJER)*, 6(2), 525-532. <https://doi.org/10.59431/ijer.v6i2.800>.