

**PENGHINDARAN PAJAK SELAMA PERIODE PANDEMI COVID-19
PADA PERUSAHAAN TERBUKA YANG TERDAFTAR DI BURSA EFEK
INDONESIA DI SEKTOR *HEALTHCARE, TECHNOLOGY, DAN
CONSUMER NON-CYCLICALS***

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ABSTRAK

Penelitian ini bertujuan untuk mengidentifikasi apakah selama pandemi COVID-19 badan usaha yang terdaftar di Bursa Efek Indonesia khususnya di sektor *healthcare, technology, dan consumer non-cyclicals* menerapkan penghindaran pajak. Penelitian termasuk dalam kategori *basic research* dimana peneliti dilakukan berdasarkan fenomena yang terjadi dan mengembangkan penelitian terdahulu. Hasil penelitian menunjukkan bahwa tidak adanya pengaruh signifikan antara COVID-19 dan penghindaran pajak. Lalu, komite audit, dewan komisaris, dan dewan komisaris independen juga tidak memengaruhi hubungan antara COVID-19 dan penghindaran pajak. Meskipun badan usaha menganggap pajak sebagai beban, namun melakukan penghindaran pajak juga bukan solusi yang baik.

Kata kunci: penghindaran pajak, komite audit, dewan komisaris, dewan komisaris independen, COVID-19

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ABSTRACT

This research aims to identify whether during the COVID-19 pandemic, companies listed on the Indonesia Stock Exchange, particularly in the healthcare, technology, and consumer non-cyclicals sectors, engaged in tax avoidance. The research falls into the category of basic research, where the study is conducted based on existing phenomena and builds upon previous research. The research results indicate that there is no significant influence between COVID-19 and tax avoidance. Then, the audit committee, board of commissioners, and independent board of commissioners also do not influence the relationship between COVID-19 and tax avoidance. Although businesses consider taxes a burden, tax evasion is also not a good solution.

Keywords: *tax avoidance, audit committee, board of commissioners, independent board of commissioners, COVID-19*