

*The Effect of Taxes, Bonus Plans, and Tunneling Incentives on Transfer Pricing in Manufacturing Companies Listed on the Indonesia Stock Exchange (BEI) for the 2020-2023 Period*

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**ABSTRACT**

*This study aims to analyze the effect of Taxes, Bonus Plans, and Tunneling Incentives on Transfer Pricing in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2020 to 2023. The research method used is a quantitative approach with secondary data collection from the company's annual financial statements. The research sample consisted of 20 companies selected using a purposive sampling method based on certain criteria. The results of the data analysis show that taxes and tunneling incentive have a significant influence on transfer pricing decisions, while other factors show varying influences. This study is expected to provide insight for companies in designing more effective tax strategies and complying with applicable regulations, as well as contributing to the development of literature on transfer pricing in Indonesia.*

*Key word : Taxes, Bonus Plans, Tunneling Incentives, Transfer Pricing*

Pengaruh Pajak, *Bonus Plan*, dan *Tunneling Incentive* terhadap *Transfer Pricing* pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2020-2023

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### **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh Pajak, *Bonus Plan*, dan *Tunneling Incentive* terhadap *Transfer Pricing* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2020-2023. Metode penelitian yang digunakan adalah kuantitatif dengan pendekatan analisis statistik untuk menguji hipotesis yang diajukan. Sampel penelitian terdiri dari 20 perusahaan yang dipilih menggunakan metode *purposive sampling*. Hasil penelitian menunjukkan bahwa pajak, *bonus plan*, dan *tunneling incentive* memiliki pengaruh signifikan terhadap keputusan *transfer pricing*. Temuan ini diharapkan dapat memberikan wawasan bagi perusahaan dalam mengambil keputusan terkait praktik *transfer pricing* serta memberikan kontribusi pada pengembangan ilmu ekonomi akuntansi dan kebijakan perpajakan di Indonesia.

Kata kunci: Pajak, *Bonus Plan*, *Tunneling Incentive* dan *Transfer Pricing*