

## Political Connections and Tax Avoidance in the Indonesian Banking Industry

Patlial Hunaida<sup>1\*</sup>, Elin Erlina Sasanti<sup>2</sup>  
Universitas Mataram

**Corresponding Author:** Patlial Hunaida [liyalhunaida0402@gmail.com](mailto:liyalhunaida0402@gmail.com)

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### ABSTRACT

The purpose of this study is to examine the influence of political connections on tax avoidance, with size, profitability, and leverage as control variables. The population in this research consists of 47 banking companies listed on the Indonesia Stock Exchange (IDX). The sampling method used is purposive sampling, and based on predetermined criteria, a sample of 31 companies or 155 observations was obtained. The sample size determination follows the Central Limit Theorem, which states that a minimum of 30 samples is required to achieve a normal distribution curve. The data analysis technique employed in this study is multiple linear regression analysis using SPSS software. The results indicate that, partially, political connections have an impact on tax avoidance, while size, profitability, and leverage do not influence tax avoidance.

## INTRODUCTION

Political Connections and Tax Avoidance in Indonesia Indonesia is a developing country with a large population, making it one of the biggest nations in the world. As a result, the government strives to build the nation to ensure a better quality of life for its people. In carrying out development efforts, the Indonesian government requires substantial financial support. These funds can be sourced from various channels, one of which is taxation. According to Law No. 28 of 2007 on General Provisions and Tax Procedures (KUP), Article 1, Paragraph 1, tax is a mandatory contribution to the state owed by individuals or entities, which is coercive under the law, without direct compensation, and is used for state purposes to achieve the greatest possible public welfare. According to the Ministry of Finance of the Republic of Indonesia, the 2023 State Budget (APBN) reached IDR 2,774.3 trillion, with tax revenues amounting to IDR 2,155.4 trillion, contributing 77.69% of the total APBN in 2023.

In the government sector, tax serves as a source of revenue to finance state expenditures. Meanwhile, in the corporate or private sector, tax is considered a cost or expense that reduces net profit. The higher a company's profit, the greater the income tax paid to the state treasury. This situation can encourage companies to seek ways to reduce or minimize tax payments, whether legally or illegally. One legal method for companies to reduce their tax burden is through tax avoidance. Tax avoidance refers to an aggressive tax strategy aimed at manipulating taxable income through tax planning, using either legal or illegal means (Frank, M., 2009).

The issue of tax avoidance remains widespread among business owners in Indonesia, particularly in the banking sector, which ultimately reduces state revenue from taxation. One notable case of tax avoidance involved **PT Bank Central Asia Tbk (BCA)**, which resulted in state losses amounting to **IDR 375 billion**. The case originated when BCA's attempt to reduce its tax burden was rejected by the Directorate General of Taxes (DJP). According to an online news portal, [www.kompasiana.com](http://www.kompasiana.com), BCA allegedly engaged in tax avoidance by exploiting legal loopholes and making illicit expenditures, such as bribing officials and increasing employee salaries and benefits. At the time of this case, the government held a **5.02% stake** in BCA, leading to speculation that it had an interest in maximizing the bank's profits to increase the stock's value before selling it. Thus, expanding BCA's profitability and limiting poor financial management were seen as strategies to enhance its market value (Nurwati et al., 2023).

The tax avoidance case involving **PT Bank Central Asia Tbk** highlights the link between **political connections and tax avoidance**, as the government was directly involved in the case. Politically connected companies are those with affiliations to the government or political entities. These companies leverage their political ties as a shortcut to maximize profits, including through tax avoidance

(Nabila & Lintang, 2020). This aligns with the fundamental goal of all businesses – to maximize profits – which can be achieved through tax avoidance facilitated by relationships with politicians who accommodate corporate interests, including taxation matters (Hidayati & Diyanty, 2018).

Political connections are used to serve corporate interests, including tax-related matters (Wicaksono, 2017). Such connections are particularly prevalent in developing countries, including Indonesia, where politically connected individuals are appointed to key corporate positions, such as commissioners or directors, to establish close ties with the government (Fisman, 2001). Political connections are a compelling topic for research, as many cases of tax avoidance involve companies with close ties to the government or political parties in Indonesia.

## **THEORETICAL REVIEW**

### *Upper Echelon Theory*

Upper Echelon Theory considers top management as the primary decision-maker in an organization (Hambrick & Mason, 1984). The strategic decisions made by leaders directly impact organizational outcomes. The upper echelon perspective can be identified through visible characteristics of top managers, such as age, experience, education, social background, economic conditions, and group characteristics. Top management (commissioners and directors) with a social background and group characteristics linked to political connections tend to make riskier decisions. This is because their political connections provide support, leading them to engage in tax avoidance as a strategy to maximize corporate profits (Nabila & Lintang, 2020).

### *Political Connections*

According to Gomez & Jomo (2009) in Pranoto & Widagdo (2015), companies with political connections are businesses or conglomerates that maintain close ties with the government. A company with a strong government affiliation can be classified as a state-owned enterprise, either **State-Owned Enterprises (BUMN)** or **Regional-Owned Enterprises (BUMD)**. Conglomerates (owners) with close government ties are business owners who are prominent political figures. These political figures may be current or former members of the national legislature or military officials (Nabila & Lintang, 2020). Political connections are measured using a dummy variable, where a value of **1** is assigned to banking companies with close ties to the government or those classified as state-owned enterprises (BUMN or BUMD).

## *Tax Avoidance*

Tax avoidance refers to corporate tax strategies designed to minimize tax burdens while still complying with tax laws. Tax avoidance exploits legal loopholes in tax regulations, ultimately affecting state tax revenue (Mahpudin & Aulia, 2020). Tax avoidance is measured using the **Effective Tax Rate (ETR)**. A high **ETR** indicates that an entity is less effective in utilizing tax incentives and has a higher tax burden. Conversely, a low **ETR** suggests the entity has successfully utilized tax incentives or engaged in aggressive tax avoidance, resulting in lower tax payments (Christili & Nazmel, 2021).

### **The Influence of Political Connections on Tax Avoidance**

Political connection refers to the closeness of a company's relationship with the government (Ng & Phie, 2020). The **Upper Echelon Theory** explains that top management (commissioners and directors) with a social background and group characteristics linked to political connections are more inclined to take risky decisions. Their political affiliations support their decision-making, increasing the likelihood of engaging in tax avoidance to maximize corporate profits (Nabila & Lintang, 2020).

Research conducted by **Rustiarini & Sudiartan (2021)**, **Istiqfarosita & Abdani (2022)**, **Anggraini & Widarjo (2020)**, and **Maidina & Wati (2020)** found that political connections significantly influence tax avoidance. This indicates that politically connected companies engage in lobbying with the government to avoid tax audits, request tax penalty reductions, or pursue other tax-related actions categorized as **tax evasion** or **tax aggressiveness** (Wicaksono, 2017).

**H1: Political connections significantly influence tax avoidance.**

### **Conceptual Framework**

Based on the conceptual framework, **political connections** serve as the **independent variable** in this study. Sugiyono (2007) defines independent variables as factors that influence or cause changes in the dependent variable. Meanwhile, **tax avoidance** is the **dependent variable**, meaning it is affected by or results from changes in the independent variable (Sugiyono, 2007).

Additionally, **size, profitability, and leverage** are included as **control variables** in this study. These variables are held constant to ensure that the results reflect only the impact of the independent variable on the dependent variable.

## **METHODOLOGY**

This research employs a **quantitative method** using **secondary data** obtained from the official website of the **Indonesia Stock Exchange (IDX)** in the form of **financial reports and annual reports**. The population in this study consists of **47**

**banking companies** listed on the IDX, and the sampling method used is **purposive sampling**. Based on predetermined criteria, **31 companies** were selected as the sample, resulting in **155 observations**.

The sample size is determined using the **Central Limit Theorem**, which states that a minimum of **30 samples** is required to achieve a normal curve. The data analysis techniques applied in this study include **classical assumption tests**, which consist of **normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test**. Meanwhile, hypothesis testing is conducted using **multiple linear regression analysis, t-test (partial test), and the coefficient of determination test**, with **SPSS software** as the analysis tool.

## RESULTS

### 1. Normality Test

**Table 1. Kolmogorov-Smirnov Test Results**

	<b>Unstandardized Residual</b>
<b>N</b>	154
<b>Normal Parameters</b>	<b>Mean</b>
	<b>Std. Deviation</b>
<b>Most Extreme Differences</b>	<b>Absolute</b>
	<b>Positive</b>
	<b>Negative</b>
<b>Test Statistic</b>	0.251
<b>Asymp. Sig. (2-tailed)</b>	0.000

Source: Processed data using SPSS 25

The **normality test** in this study is conducted using the **non-parametric one-sample Kolmogorov-Smirnov test**. This test aims to determine whether the independent and dependent variables in a regression model follow a **normal distribution**.

The decision-making criterion is:

- If the **Asymp. Sig. (2-tailed) > 0.05**, the data is **normally distributed**.
- If the **Asymp. Sig. (2-tailed) < 0.05**, the data is **not normally distributed**.

Based on **Table 1**, the **Asymp. Sig. (2-tailed) = 0.000**, which is less than **0.05**, indicating that the data **does not follow a normal distribution**. However, according to the **Central Limit Theorem**, the **sample distribution can be considered normal** because the sample size **exceeds 30 companies**.

### 2. Multicollinearity Test

**Table 2. Multicollinearity Test Results**

Model	Collinearity	Statistics
	<b>Tolerance</b>	<b>VIF</b>
<b>Political Connection</b>	<b>0.863</b>	<b>1.159</b>
<b>Company Size</b>	<b>0.521</b>	<b>1.921</b>
<b>Profitability</b>	<b>0.584</b>	<b>1.714</b>
<b>Leverage</b>	<b>0.956</b>	<b>1.046</b>

**Source: Processed data using SPSS 25**

The decision-making criterion is:

- If **Tolerance > 0.10** and **VIF < 10**, the model is **free from multicollinearity**.
- Otherwise, multicollinearity **exists** in the model.

**Table 2** shows that all **Tolerance values are > 0.10** and all **VIF values are < 10**, indicating that the **regression model is free from multicollinearity**.

### 3. Autocorrelation Test

**Table 3. Autocorrelation Test Results**

Model R	R Square	Adjusted Square	R Std. Error of Estimate	of the Durbin-Watson	
1	0.178a	0.032	0.006	0.15769	1.829

**Source: Processed data using SPSS 25**

From **Table 3**, the **Durbin-Watson (d) value = 1.829**. Given that **k = 4** and **N = 155**, the **upper bound (du) value is 1.7906**. Since **du < d < (4 - du)**, this indicates that **no autocorrelation is present** in the regression model.

4. *Heteroscedasticity Test*

**Table 4. Heteroscedasticity Test Results**

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.
	B	Std. Error		
(Constant)	0.402	0.116		3.465
Political Connection	0.087	0.030	0.250	2.881
Company Size	-0.021	0.006	-0.297	3.271
Profitability	-1.061E-6	0.000	-0.064	0.746
Leverage	0.032	0.040	0.065	0.797

Source: Processed data using SPSS 25

Heteroscedasticity is tested using **Glejser's test**, where:

- If **Sig. > 0.05**, heteroscedasticity **is not present**.
- If **Sig. < 0.05**, heteroscedasticity **exists**.

From **Table 4**, all significance values **are greater than 0.05**, confirming that the **regression model is free from heteroscedasticity**.

5. *Multiple Linear Regression Test*

**Table 5. Multiple Linear Regression Results**

Model	Unstandardized Coefficients
	B
(Constant)	0.450
Political Connection	0.026
Company Size	-0.012

Model	Unstandardized Coefficients
Profitability	-5.287
Leverage	0.033

Source: Processed data using SPSS 25

The regression equation is as follows:

$$Y=0.450+0.026X_1-0.012X_2-5.287X_3+0.033X_4+e$$
$$Y = 0.450 + 0.026X_1 - 0.012X_2 - 5.287X_3 + 0.033X_4 + e$$

Where:

- Y = Tax Avoidance
- X1 = Political Connection
- X2 = Company Size
- X3 = Profitability
- X4 = Leverage

#### 6. Hypothesis Testing (t-test)

Table 6. Hypothesis Testing Results

Model	t	Sig.
Political Connection	0.353	0.003
Company Size	-1.818	0.071
Profitability	-1.855	0.066
Leverage	0.708	0.480

Source: Processed data using SPSS 25

The results indicate that **political connection significantly influences tax avoidance** ( $p < 0.05$ ), while **company size, profitability, and leverage do not** ( $p > 0.05$ ).

### 7. Coefficient of Determination ( $R^2$ Test)

The model explains 6.6% of tax avoidance variability, with 93.4% influenced by other factors.

## DISCUSSION

### The Influence of Political Connections on Tax Avoidance

Based on the t-test conducted, the results indicate that political connections have a significant effect on tax avoidance. This means that the stronger a company's political ties with the government, the more aggressive it becomes in tax avoidance practices (Denisse & Mulyadi, 2022). Political connections within a company can lead to special treatment, such as easier access to capital loans and lower tax audit risks, which encourage companies to further engage in tax avoidance. Companies tend to exhibit higher tax avoidance behavior when affiliated with the government as the tax regulator (Taylor & Richardson, 2014). Consequently, politically connected firms have lower tax payment effectiveness compared to non-politically connected firms (Kim & Zhang, 2016; Wahab et al., 2017).

In accordance with the **Upper Echelon Theory**, political connections in both state-owned enterprises (BUMN) and regional-owned enterprises (BUMD) are utilized to lobby the government in order to avoid tax audits, apply for tax penalty reductions, or engage in other activities classified as tax evasion or tax aggressiveness. This study aligns with previous research conducted by Rustiarini & Sudiartana (2021), Istiqfarosita & Abdani (2022), Anggraini & Widarjo (2020), and Maidina & Wati (2020), which also found that political connections significantly influence tax avoidance. However, it contradicts the findings of Putra & Suhardianto (2020), which showed no significant effect of political connections on tax avoidance.

### The Influence of Control Variables: Firm Size, Profitability, and Leverage on Tax Avoidance

The t-test results indicate that firm size does not significantly affect tax avoidance. This suggests that tax avoidance is not only practiced by large corporations but can also be carried out by medium and small-scale companies (Rusydi, 2013). This finding is consistent with research conducted by Cahyono, Andini, & Raharjo (2016), which concluded that firm size does not influence tax avoidance, implying that corporate behavior in Indonesia, particularly among banking companies listed on the Indonesia Stock Exchange (IDX), is not determined by firm size. However, it contradicts the findings of Rahmadani, Iskandar & Erwin (2020).

The t-test results also indicate that profitability does not significantly affect tax avoidance. This finding suggests that highly profitable companies tend to reduce tax avoidance strategies as they have sufficient funds to pay taxes (Hatrono, 2024). As a result, they are encouraged to report taxes honestly and optimize tax planning to achieve an optimal tax burden. This study aligns with previous research by Eneksi & Shandy (2020) but contradicts the findings of Khomsiyah et al. (2021).

Additionally, the t-test results show that leverage does not significantly affect tax avoidance. This suggests that the level of debt within a company does not impact tax avoidance since banking companies do not use leverage or debt as a means of tax avoidance, except to finance operational activities (Puspita & Febrianti, 2017). This study is consistent with the findings of Anggiantari & Hakim (2020) but contradicts the results of Alfina et al. (2018).

## **CONCLUSIONS**

Based on the hypothesis test results, this study confirms that political connections influence tax avoidance. This finding suggests that companies with political affiliations receive special treatment, such as lower tax audit risks compared to non-politically affiliated firms. Consequently, politically connected companies exhibit lower tax payment effectiveness.

Meanwhile, firm size, profitability, and leverage do not significantly affect tax avoidance. The size of a company does not determine its tax avoidance behavior. Larger entities (with greater total assets) generally have more stable profits compared to smaller firms. Therefore, larger entities are considered more capable of fulfilling their tax obligations, leading to lower tax avoidance. Moreover, large firms are more likely to attract attention from the government and the public, prompting them to maintain their corporate image and comply with tax regulations.

The level of debt within a company does not influence tax avoidance either. Entities with excessively high leverage may appear financially unstable, leading them to adopt more conservative financial reporting practices for operational sustainability. Excessive debt also increases the risk of default, potentially threatening a company's going concern status.

Similarly, profitability levels do not significantly impact tax avoidance. Companies with high profitability tend to report their taxes honestly as they have sufficient funds to fulfill their tax obligations.

## **FURTHER STUDY**

Following this study, the author suggests that future research should expand the sample size beyond banking companies to enhance generalizability and obtain

more valid results. Additionally, future studies could consider incorporating other variables, such as sales growth, executive characteristics, and sales strategies, which may also influence tax avoidance.

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