

LAMPIRAN**Lampiran 1. Daftar Nama Perusahaan Sampel**

No.	Nama Perusahaan
1	Adaro Energy Tbk
2	Baramulti Suksessarana Tbk
3	Darma Henwa Tbk
4	Dian Swastatika Sentosa Tbk
5	Golden Energy Mines Tbk
6	Indo Tambangraya Megah Tbk
7	Resource Alam Indonesia Tbk
8	Mitrabara Adiperdana Tbk
9	Samindo Resources Tbk
10	Bukit Asam Tbk
11	Toba Bara Sejahtera Tbk
12	Elnusa Tbk
13	Ratu Prabu Energi Tbk
14	Surya Esa Perkasa Tbk
15	Radiant Utama Interinsco Tbk
16	J Resources Asia Pasifik Tbk
17	Timah Tbk

Lampiran 2. Variabel Pajak Periode 2014 – 2018

No.	Nama Perusahaan	Tahun	Beban Pajak Penghasilan	Laba Sebelum Pajak	ETR
1	Adaro Energy Tbk	2014	138,395,000	321,639,000	0.43
		2015	128,970,000	279,973,000	0.46
		2016	205,834,000	546,520,000	0.38
		2017	393,093,000	929,531,000	0.42
		2018	343,457,000	820,998,000	0.42
2	Baramulti Suksessarana Tbk	2014	2,661,606	5,206,531	0.51
		2015	10,106,455	36,482,580	0.28
		2016	8,170,678	35,592,255	0.23
		2017	28,871,637	111,688,566	0.26
		2018	24,291,684	93,354,675	0.26
3	Darma Henwa Tbk	2014	5,961,344	6,044,410	0.99
		2015	4,967,206	5,432,960	0.91
		2016	2,214,985	2,764,875	0.80
		2017	8,058,563	10,827,703	0.74
		2018	4,247,046	6,812,382	0.62
4	Dian Swastatika Sentosa Tbk	2014	2,646,964	11,364,832	0.23
		2015	9,255,008	128,761,912	0.07
		2016	32,871,204	97,648,030	0.34
		2017	64,528,407	191,736,107	0.34
		2018	73,569,474	194,314,521	0.38
5	Golden Energy Mines Tbk	2014	4,168,345	14,925,733	0.28
		2015	-416,800	1,671,981	-0.25
		2016	13,928,488	48,916,736	0.28
		2017	47,201,636	167,307,676	0.28
		2018	34,982,119	135,530,697	0.26
6	Indo Tambangraya Megah Tbk	2014	61,886,000	262,857,000	0.24
		2015	76,339,000	139,446,000	0.55
		2016	61,282,000	191,991,000	0.32
		2017	109,352,000	362,055,000	0.30
		2018	108,607,000	367,363,000	0.30
7	Resource Alam Indonesia Tbk	2014	4,795,647	12,801,719	0.37
		2015	3,412,817	9,085,030	0.38
		2016	5,217,011	14,689,875	0.36
		2017	6,197,032	19,637,007	0.32
		2018	644,243	1,119,843	0.58

No.	Nama Perusahaan	Tahun	Beban Pajak Penghasilan	Laba Sebelum Pajak	ETR
8	Mitrabara Adiperdana Tbk	2014	3,623,864	17,547,675	0.21
		2015	12,719,462	47,382,528	0.27
		2016	9,059,580	36,173,315	0.25
		2017	20,087,158	78,722,858	0.26
		2018	17,310,612	67,621,314	0.26
9	Samindo Resources Tbk	2014	7,799,616	30,380,488	0.26
		2015	8,755,345	33,487,910	0.26
		2016	8,194,069	29,452,922	0.28
		2017	4,710,316	17,016,672	0.28
		2018	10,518,865	41,447,529	0.25
10	Bukit Asam Tbk	2014	44,226,045	194,047,588	0.23
		2015	45,428,416	193,098,659	0.24
		2016	50,052,918	200,723,132	0.25
		2017	112,234,352	429,692,279	0.26
		2018	113,476,741	469,026,448	0.24
11	Toba Bara Sejahtera Tbk	2014	18,096,721	53,897,225	0.34
		2015	13,390,302	39,114,397	0.34
		2016	11,397,421	25,984,193	0.44
		2017	18,825,616	60,195,507	0.31
		2018	29,191,826	97,281,622	0.30
12	Elnusa Tbk	2014	10,756,109	45,439,148	0.24
		2015	9,278,217	36,805,944	0.25
		2016	7,610,301	31,134,117	0.24
		2017	5,581,045	24,089,607	0.23
		2018	5,213,107	24,294,386	0.21
13	Ratu Prabu Energi Tbk	2014	-279,593	2,138,226	-0.13
		2015	-1,864,002	804,698	-2.32
		2016	-535,167	151,721	-3.53
		2017	294,332	2,426,296	0.12
		2018	896,968	3,162,252	0.28
14	Surya Esa Perkasa Tbk	2014	3,268,805	13,430,886	0.24
		2015	1,947,846	6,818,590	0.29
		2016	90,391	244,885	0.37
		2017	2,061,215	4,252,472	0.48
		2018	-27,689,771	24,423,351	-1.13

No.	Nama Perusahaan	Tahun	Beban Pajak Penghasilan	Laba Sebelum Pajak	ETR
15	Radiant Utama Interinsco Tbk	2014	1,738,338	6,300,103	0.28
		2015	1,984,736	5,076,539	0.39
		2016	2,078,326	4,082,486	0.51
		2017	1,251,296	2,795,610	0.45
		2018	1,210,197	3,078,513	0.39
16	J Resources Asia Pasifik Tbk	2014	18,861,606	43,005,045	0.44
		2015	25,472,872	54,705,507	0.47
		2016	18,283,932	40,504,896	0.45
		2017	12,081,152	27,979,164	0.43
		2018	10,009,183	29,156,544	0.34
17	Timah Tbk	2014	27,792,122	82,242,926	0.34
		2015	4,827,981	12,197,390	0.40
		2016	9,818,473	30,884,936	0.32
		2017	15,300,930	52,864,703	0.29
		2018	13,235,895	52,930,184	0.25

Lampiran 3. Tabulasi Data Penelitian

No.	Nama Perusahaan	Tahun	Transfer Pricing (Y)	Pajak (X1)	Tunneling Incentive (X2)	Kualitas Audit (X3)
1	Adaro Energy Tbk	2014	0	0.43	0	1
		2015	1	0.46	0	1
		2016	1	0.38	0	1
		2017	1	0.42	0	1
		2018	1	0.42	0	1
2	Baramulti Suksessarana Tbk	2014	1	0.51	1	0
		2015	1	0.28	1	0
		2016	1	0.23	1	0
		2017	1	0.26	1	0
		2018	1	0.26	1	0
3	Darma Henwa Tbk	2014	1	0.99	1	0
		2015	1	0.91	1	0
		2016	1	0.80	0	0
		2017	1	0.74	0	0
		2018	1	0.62	0	0
4	Dian Swastatika Sentosa Tbk	2014	1	0.23	0	0
		2015	1	0.07	0	0
		2016	1	0.34	0	0
		2017	1	0.34	0	0
		2018	1	0.38	0	0
5	Golden Energy Mines Tbk	2014	1	0.28	1	1
		2015	1	-0.25	1	1
		2016	1	0.28	1	1
		2017	1	0.28	1	1
		2018	1	0.26	1	1
6	Indo Tambangraya Megah Tbk	2014	1	0.24	1	1
		2015	1	0.55	1	1
		2016	1	0.32	1	1
		2017	1	0.30	1	1
		2018	1	0.30	1	1
7	Resource Alam Indonesia Tbk	2014	1	0.37	1	0
		2015	1	0.38	1	0
		2016	1	0.36	1	0
		2017	1	0.32	1	0
		2018	1	0.58	1	0

No.	Nama Perusahaan	Tahun	Transfer Pricing (Y)	Pajak (X1)	Tunneling Incentive (X2)	Kualitas Audit (X3)
8	Mitrabara Adiperdana Tbk	2014	1	0.21	1	1
		2015	1	0.27	1	1
		2016	1	0.25	1	1
		2017	1	0.26	1	1
		2018	1	0.26	1	1
9	Samindo Resources Tbk	2014	1	0.26	1	1
		2015	1	0.26	1	1
		2016	1	0.28	1	1
		2017	1	0.28	1	1
		2018	1	0.25	1	1
10	Bukit Asam Tbk	2014	1	0.23	0	1
		2015	1	0.24	0	1
		2016	1	0.25	0	1
		2017	1	0.26	0	1
		2018	1	0.25	0	1
11	Toba Bara Sejahtera Tbk	2014	0	0.34	0	1
		2015	0	0.34	0	1
		2016	0	0.44	0	1
		2017	0	0.31	1	1
		2018	0	0.30	1	1
12	Elnusa Tbk	2014	1	0.24	0	1
		2015	1	0.25	0	1
		2016	1	0.24	0	1
		2017	1	0.23	0	1
		2018	1	0.21	0	1
13	Ratu Prabu Energi Tbk	2014	0	-0.13	0	0
		2015	0	-2.32	0	0
		2016	0	-3.53	0	0
		2017	0	0.12	0	0
		2018	0	0.28	0	0
14	Surya Esa Perkasa Tbk	2014	0	0.24	0	1
		2015	0	0.29	0	1
		2016	0	0.37	0	1
		2017	0	0.48	0	1
		2018	0	-1.13	0	1

No.	Nama Perusahaan	Tahun	Transfer Pricing (Y)	Pajak (X1)	Tunneling Incentive (X2)	Kualitas Audit (X3)
15	Radiant Utama Interinsco Tbk	2014	1	0.28	0	0
		2015	1	0.39	0	0
		2016	1	0.51	0	0
		2017	1	0.45	0	0
		2018	1	0.39	0	0
16	J Resources Asia Pasifik Tbk	2014	0	0.44	0	0
		2015	0	0.47	0	0
		2016	0	0.45	0	0
		2017	0	0.43	0	0
		2018	0	0.34	0	0
17	Timah Tbk	2014	0	0.34	0	1
		2015	0	0.40	0	1
		2016	0	0.32	0	1
		2017	0	0.29	0	1
		2018	0	0.25	0	1

Lampiran 4. Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
<i>Transfer Pricing</i>	85	0	1	.69	.464
Pajak	85	-3.53	.99	.2439	.55495
<i>Tunneling Incentive</i>	85	0	1	.40	.493
Kualitas Audit	85	0	1	.59	.495
Valid N (listwise)	85				

Lampiran 5. Uji Regresi Logistik Biner

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Pajak	1.518	1.157	1.721	1	.190	4.564
	Tunneling Incentive	2.671	.798	11.213	1	.001	14.457
	Kualitas Audit	-.490	.569	.742	1	.389	.613
	Constant	.003	.600	.000	1	.996	1.003

a. Variable(s) entered on step 1: Pajak, Tunneling Incentive, Kualitas Audit.

Lampiran 6. Uji Hosmer and Lemeshow Test*Hosmer and Lemeshow Test*

Step	Chi-square	df	Sig.
1	8.841	7	.264

Lampiran 7. Uji Omnibus Test of Model Coefficients***Omnibus Tests of Model Coefficients***

		Chi-square	df	Sig.
Step 1	Step	24.443	3	.000
	Block	24.443	3	.000
	Model	24.443	3	.000

Lampiran 8. Uji Nagelkerke's R Square**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	80.237 ^a	.250	.353

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Lampiran 9. Uji Wald

Variables in the Equation

		B	S.E.	Wald	Df	Sig.	Exp(B)
Step 1 ^a	Pajak	1.518	1.157	1.721	1	.190	4.564
	Tunneling Incentive	2.671	.798	11.213	1	.001	14.457
	Kualitas Audit	-.490	.569	.742	1	.389	.613
	Constant	.003	.600	.000	1	.996	1.003

a. Variable(s) entered on step 1: Pajak, Tunneling Incentive, Kualitas Audit.