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**LAMPIRAN**

**Lampiran 1**

**Populasi Perusahaan**

|  |  |  |
| --- | --- | --- |
| **NO** | **KODE** | **Nama Perusahaan** |
| 1 | ADRO | Adaro Energy Tbk. |
| 2 | AMRT | PT Sumber Alfaria Trijaya Tbk |
| 3 | ANTM | Aneka Tambang Tbk. |
| 4 | ASII | Astra International Tbk. |
| 5 | BBCA | Bank Central Asia Tbk. |
| 6 | BBNI | Bank Negara Indonesia (Persero) Tbk. |
| 7 | BBRI | Bank Rakyat Indonesia (Persero) Tbk. |
| 8 | BBTN | Bank Tabungan Negara (Persero) Tbk. |
| 9 | BFIN | PT BFI Finance Indonesia Tbk |
| 10 | BMRI | Bank Mandiri (Persero) Tbk. |
| 11 | BRPT | Barito Pacific Tbk |
| 12 | BUKA | PT Bukalapak.com Tbk. |
| 13 | CPIN | Charoen Pokphand Indonesia Tbk. |
| 14 | EMTK | PT Elang Mahkota Teknologi Tbk. |
| 15 | ERAA | Erajaya Swasembada Tbk. |
| 16 | EXCL | Xl Axiata Tbk. |
| 17 | GGRM | Gudang Garam Tbk. |
| 18 | HMSP | H.M. Sampoerna Tbk. |
| 19 | HRUM | Harum Energy Tbk. |
| 20 | ICBP | Indofood CBP Sukses Makmur Tbk. |
| 21 | INCO | Vale Indonesia Tbk. |
| 22 | INDF | Indofood Sukses Makmur Tbk. |
| 23 | INKP | Indak Kiat Pulp & Paper |
| 24 | INTP | Indocement Tunggal Prakarsa Tb. |
| 25 | ITMG | Indo Tambangraya Megah Tbk. |
| 26 | JPFA | Japfa Comfeed Indonesia Tbk. |
| 27 | KLBF | Kalbe Farma Tbk. |
| 28 | MDKA | Merdeka Copper Gold Tbk. |
| 29 | MEDC | Medco Energi International Tbk. |
| 30 | MIKA | Mitra Keluarga Karyasehat Tbk. |
| 31 | MNCN | Media Nusantara Citra Tbk. |
| 32 | PGAS | Perusahaan Gas Negara (Persero) Tbk. |
| 33 | PTBA | Bukit Asam Tbk. |
| 34 | PTPP | PP (Persero) Tbk. |
| 35 | SMGR | Semen Indonesia (Persero) Tbk. |
| 36 | TBIG | Tower Bersama Infrastructure Tbk. |
| 37 | TINS | Timah Tbk. |
| 38 | TKIM | Pabrik Kertas Tjiwi Kimia Tbk. |
| 39 | TLKM | Telekomunikasi Indonesia (Persero) Tbk. |
| 40 | TOWR | Sarana Menara Nusantara Tbk. |
| 41 | TPIA | Chandra Asri Petrochemical Tbk. |
| 42 | UNTR | United Tractors Tbk. |
| 43 | UNVR | Unilever Indonesia Tbk. |
| 44 | WIKA | Wijaya Karya (Persero) Tbk. |
| 45 | WSKT | Waskita Karya Tbk. |

**Lampiran 2**

|  |  |  |
| --- | --- | --- |
| **NO** | **KODE** | **PERUSAHAAN** |
| 1 | AMRT | PT Sumber Alfaria Trijaya Tbk |
| 2 | ANTM | Aneka Tambang Tbk. |
| 3 | ASII | Astra International Tbk. |
| 4 | BBNI | Bank Negara Indonesia (Persero) Tbk. |
| 5 | BRPT | Barito Pacific Tbk |
| 6 | CPIN | Charoen Pokphand Indonesia Tbk. |
| 7 | ERAA | Erajaya Swasembada Tbk. |
| 8 | EMTK | PT Elang Mahkota Teknologi Tbk. |
| 9 | HMSP | H.M. Sampoerna Tbk. |
| 10 | HRUM | Harum Energy Tbk. |
| 11 | ICBP | Indofood CBP Sukses Makmur Tbk. |
| 12 | INDF | Indofood Sukses Makmur Tbk. |
| 13 | INKP | Indika Energy Tbk. |
| 14 | ITMG | Indo Tambangraya Megah Tbk. |
| 15 | JPFA | Japfa Comfeed Indonesia Tbk. |
| 16 | KLBF | Kalbe Farma Tbk. |
| 17 | MDKA | Merdeka Copper Gold Tbk. |
| 18 | MEDC | Medco Energi International Tbk. |
| 19 | MNCN | Media Nusantara Citra Tbk. |
| 20 | PGAS | Perusahaan Gas Negara Tbk. |
| 21 | PTBA | Bukit Asam Tbk. |
| 22 | PTPP | PP (Persero) Tbk. |
| 23 | TKIM | Pabrik Kertas Tjiwi Kimia Tbk. |
| 24 | TLKM | Telekomunikasi Indonesia (Persero) Tbk. |
| 25 | TPIA | Chandra Asri Petrochemical Tbk. |
| 26 | SMGR | Semen Indonesia (Persero) Tbk. |
| 27 | UNTR | United Tractors Tbk. |
| 28 | WSKT | Waskita Karya Tbk. |

**Lampiran 3**

**Pajak Penghasilan Badan(PPH Badan)**

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| **NO** | **KODE SAHAM** | **TAHUN** | **BEBAN PAJAK** | **LABA SEBELUM PAJAK** | **ETR** |
| 1 | AMRT | 2019 | (111.411.000.000) | 545.849.000.000 | -0,204106 |
|  |  | 2020 | (263.989.000.000) | 1.388.967.000.000 | -0,190061 |
|  |  | 2021 | (434.500.000.000) | 2.468.864.000.000 | -0,175992 |
|  |  | 2022 | (659.311.000.000) | 3.617.223.000.000 | -0,182270 |
| 2 | ANTM | 2019 | 493.182.022.000 | 687.034.053.000 | 0,717842 |
|  |  | 2020 | (491.824.000) | 1.641.178.000 | -0,299677 |
|  |  | 2021 | 1.181.769.000 | 3.043.509.000 | 0,388292 |
|  |  | 2022 | (1.393.807.000.000) | 5.214.771.000.000 | -0,267281 |
| 3 | ASII | 2019 | (7.433.000.000.000) | 34.054.000.000.000 | -0,218271 |
|  |  | 2020 | 11.086.062.000 | 1.226.718.840.000 | 0,009037 |
|  |  | 2021 | 14.437.115.000 | 1.436.743.040.000 | 0,010049 |
|  |  | 2022 | (9.970.000.000.000) | 50.390.000.000 | -197,856718 |
| 4 | BBNI | 2019 | (3.860.523.000.000) | 19.369.106.000.000 | -0,199313 |
|  |  | 2020 | (1.790.711.000.000) | 5.112.153.000.000 | -0,350285 |
|  |  | 2021 | (1.573.936.000.000) | 12.550.987.000.000 | -0,125403 |
|  |  | 2022 | (4.204.928.000.000) | 22.686.708.000.000 | -0,185348 |
| 5 | BRPT | 2019 | (1.936.256.389) | 3.845.975.769 | -0,503450 |
|  |  | 2020 | (1.454.070.345) | 3.448.277.560 | -0,421680 |
|  |  | 2021 | (2.644.231.197) | 6.867.955.080 | -0,385010 |
|  |  | 2022 | (1.938.263.703) | 2.444.959.213 | -0,792759 |

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| 6 | CPIN | 2019 | (966.415.000.000) | 4.608.641.000.000 | -0,209696 |
|  |  | 2020 | (921.865.000.000) | 4.767.698.000.000 | -0,193356 |
|  |  | 2021 | (1.014.536.000.000) | 4.633.546.000.000 | -0,218955 |
|  |  | 2022 | (606.823.000.000) | 3.357.180.000.000 | -0,180754 |
| 7 | EMTK | 2019 | -266.569.238.000 | 563.135.270.000 | -0,473366 |
|  |  | 2020 | -345.944.566.000 | 3.702.417.493.000 | -0,093437 |
|  |  | 2021 | -416.996.890.000 | 6.436.822.691.000 | -0,064783 |
|  |  | 2022 | -754.380.340.000 | 621.643.879.000 | -1,213525 |
| 8 | ERAA | 2019 | (147.136.805.000) | 472.719.996.000 | -0,311256 |
|  |  | 2020 | (246.144.605.000) | 917.316.742.000 | -0,268331 |
|  |  | 2021 | (377.147.615.000) | 1.495.064.863.000 | -0,252262 |
|  |  | 2022 | (420.784.223.000) | 1.497.339.515.000 | -0,281021 |
| 9 | HMSP | 2019 | (4.537.910.000.000) | 18.259.423.000.000 | -0,248524 |
|  |  | 2020 | (2.580.088.000.000) | 11.161.466.000.000 | -0,231160 |
|  |  | 2021 | (2.015.069.000.000) | 9.152.166.000.000 | -0,220174 |
|  |  | 2022 | (1.949.315.000.000) | 8.273.059.000.000 | -0,235622 |
| 10 | HRUM | 2019 | (76.529.258.706) | 356.253.368.395 | -0,214817 |
|  |  | 2020 | (54.714.451.610) | 905.137.554.685 | -0,060449 |
|  |  | 2021 | (415.080.030.353) | 1.820.294.432.223 | -0,228029 |
|  |  | 2022 | (1.538.099.893.597) | 7.512.294.908.814 | -0,204744 |

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| 11 | ICBP | 2019 | (2.076.943.000.000) | 7.436.972.000.000 | -0,279273 |
|  |  | 2020 | (2.540.073.000.000) | 9.958.647.000.000 | -0,255062 |
|  |  | 2021 | (2.034.950.000.000) | 9.935.232.000.000 | -0,204822 |
|  |  | 2022 | 1.803.191.000.000 | 7.525.385.000.000 | 0,239614 |
| 12 | INDF | 2019 | (2.846.668.000.000) | 8.749.397.000.000 | -0,325356 |
|  |  | 2020 | -3.674.268.000.000 | 12.426.334.000.000 | -0,295684 |
|  |  | 2021 | (3.258.958.000.000) | 14.488.563.000.000 | -0,224933 |
|  |  | 2022 | (3.126.196.000.000) | 12.318.765.000.000 | -0,253775 |
| 13 | INKP | 2019 | (1.716.870.807) | 5.531.166.197 | -0,310399 |
|  |  | 2020 | 1.260.930.580 | 5.408.378.885 | 0,233144 |
|  |  | 2021 | (1.917.582.372) | 9.428.198.943 | -0,203388 |
|  |  | 2022 | (2.989.472.047) | 16.478.206.769 | -0,181420 |
| 14 | ITMG | 2019 | (825.802.806) | 2.584.307.108 | -0,319545 |
|  |  | 2020 | (489.796.125) | 1.023.360.065 | -0,478616 |
|  |  | 2021 | (2.078.979.031) | 8.862.318.941 | -0,234586 |
|  |  | 2022 | (5.434.226.757) | 24.301.122.952 | -0,223620 |
| 15 | JPFA | 2019 | (700.563.000.000) | 2.494.477.000.000 | -0,280846 |
|  |  | 2020 | (457.187.000.000) | 1.679.091.000.000 | -0,272282 |
|  |  | 2021 | (662.951.000.000) | 2.130.896.000.000 | -0,311114 |
|  |  | 2022 | (463.598.000.000) | 1.490.931.000.000 | -0,310945 |

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| 16 | KLBF | 2019 | (865.015.000.888) | 3.402.616.824.533 | -0,254221 |
|  |  | 2020 | (828.010.058.930) | 3.627.632.574.744 | -0,228251 |
|  |  | 2021 | (911.256.951.493) | 4.143.264.634.774 | -0,219937 |
|  |  | 2022 | (1.008.813.493.059) | 4.458.896.905.350 | -0,226247 |
| 17 | MDKA | 2019 | (545.164.983.581) | 1.507.860.013.934 | -0,361549 |
|  |  | 2020 | (385.246.564.430) | 792.763.753.145 | -0,485954 |
|  |  | 2021 | (332.917.886.950) | 809.314.136.150 | -0,411358 |
|  |  | 2022 | (394.773.314.826) | 1.414.847.020.936 | -0,279022 |
| 18 | MEDC | 2019 | (2.715.674.449.408) | 2.180.531.906.114 | -1,245418 |
|  |  | 2020 | (1.020.544.848.050) | (1.386.290.474.205) | 0,736170 |
|  |  | 2021 | (3.179.585.698.528) | 3.843.772.389.829 | -0,827204 |
|  |  | 2022 | (7.990.907.185.918) | 16.448.358.470.711 | -0,485818 |
| 19 | MNCN | 2019 | (586.589.000.000) | 2.939.118.000.000 | -0,199580 |
|  |  | 2020 | (468.633.000.000) | 2.339.661.000.000 | -0,200300 |
|  |  | 2021 | (635.741.000.000) | 3.212.440.000.000 | -0,197900 |
|  |  | 2022 | (537.671.000.000) | 2.781.845.000.000 | -0,193279 |
| 20 | PGAS | 2019 | (2.320.372.935.696) | 3.890.924.527.391 | -0,596355 |
|  |  | 2020 | (570.015.054.245) | (2.473.389.962.225) | 0,230459 |
|  |  | 2021 | (1.475.482.520.440) | 6.677.020.092.755 | -0,220979 |
|  |  | 2022 | (2.223.761.217.320) | 8.537.280.729.791 | -0,260477 |

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| 21 | PTBA | 2019 | (1.414.768.000.000) | 5.455.162.000.000 | -0,259345 |
|  |  | 2020 | (823.758.000.000) | 3.231.685.000.000 | -0,254900 |
|  |  | 2021 | (2.321.787.000.000) | 10.358.675.000.000 | -0,224139 |
|  |  | 2022 | (3.422.887.000.000) | 16.202.314.000.000 | -0,211259 |
| 22 | PTPP | 2019 | (31.492.536.963) | 1.239.763.092.293 | -0,025402 |
|  |  | 2020 | (23.296.787.409) | 335.256.121.957 | -0,069490 |
|  |  | 2021 | (15.608.378.571) | 377.030.362.730 | -0,041398 |
|  |  | 2022 | (14.476.220.603) | 380.217.951.667 | -0,038073 |
| 23 | SMGR | 2019 | (824.542.000.000) | 3.195.775.000.000 | -0,258010 |
|  |  | 2020 | (814.307.000.000) | 3.488.650.000.000 | -0,233416 |
|  |  | 2021 | (1.387.790.000.000) | 3.470.137.000.000 | -0,399924 |
|  |  | 2022 | (799.752.000.000) | 3.298.835.000.000 | -0,242435 |
| 24 | TKIM | 2019 | (252.747.982) | 2.567.486.898 | -0,098442 |
|  |  | 2020 | (65.517.725) | 2.157.768.795 | -0,030364 |
|  |  | 2021 | (119.517.144) | 3.663.394.522 | -0,032625 |
|  |  | 2022 | (108.606.824) | 7.397.487.019 | -0,014682 |
| 25 | TLKM | 2019 | (10.316.000.000.000) | 37.908.000.000.000 | -0,272133 |
|  |  | 2020 | (9.212.000.000.000) | 38.775.000.000.000 | -0,237576 |
|  |  | 2021 | (9.730.000.000.000) | 43.678.000.000.000 | -0,222767 |
|  |  | 2022 | (8.659.000.000.000) | 36.339.000.000.000 | -0,238284 |

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| 26 | TPIA | 2019 | -210.294.328 | 539.011.275 | -0,390148 |
|  |  | 2020 | 320.225.815 | 406.774.095 | 0,787233 |
|  |  | 2021 | -716.460.759 | 2.885.405.835 | -0,248305 |
|  |  | 2022 | 425.932.556 | (2.776.128.225) | -0,153427 |
| 27 | UNTR | 2019 | (4.342.244.000.000) | 15.476.885.000.000 | -0,280563 |
|  |  | 2020 | (1.378.761.000.000) | 7.011.186.000.000 | -0,196652 |
|  |  | 2021 | (3.853.983.000.000) | 14.462.250.000.000 | -0,266486 |
|  |  | 2022 | (6.452.368.000.000) | 29.446.041.000.000 | -0,219125 |
| 28 | WSKT | 2019 | -299.751.593.948 | 1.328.649.961.839 | -0,225606 |
|  |  | 2020 | 233.695.783.307 | (9.729.421.929.853) | -0,024019 |
|  |  | 2021 | -752.492.708.176 | -1.086.240.733.799 | 0,692749 |
|  |  | 2022 | -431.959.079.487 | -1.240.774.727.573 | 0,348137 |

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| **NO** | **KODE SAHAM** | **TAHUN** | **LABA BERSIH TAHUN T** | **LABA BERSIH TAHUN T -1** | **100%** | **ITRENDLB** |
| 1 | AMRT | 2019 | 400.361.000.000 | 650.138.000.000 | 100% | 0,615809 |
|  |  | 2020 | 1.061.476.000.000 | 400.361.000.000 | 100% | 2,651297 |
|  |  | 2021 | 1.950.991.000.000 | 1.061.476.000.000 | 100% | 1,837998 |
|  |  | 2022 | 2.855.284.000.000 | 1.950.991.000.000 | 100% | 1,463504 |
| 2 | ANTM | 2019 | 193.851.147.000 | 1.636.001.028.000 | 100% | 0,118491 |
|  |  | 2020 | 1.149.353.000.000 | 193.851.147.000 | 100% | 5,929049 |
|  |  | 2021 | 1.861.743.000.000 | 1.149.353.000.000 | 100% | 1,619818 |
|  |  | 2022 | 3.820.965.000.000 | 1.861.743.000.000 | 100% | 2,052359 |
| 3 | ASII | 2019 | 21.707.000.000.000 | 1.673.000.000.000 | 100% | 1,001569 |
|  |  | 2020 | 16.164.000.000.000 | 21.707.000.000.000 | 100% | 0,744645 |
|  |  | 2021 | 20.196.000.000.000 | 16.164.000.000.000 | 100% | 1,249443 |
|  |  | 2022 | 28.944.000.000 | 20.196.000.000.000 | 100% | 0,001433 |
| 4 | BBNI | 2019 | 15.384.476.000.000 | 15.015.118.000.000 | 100% | 1,024599 |
|  |  | 2020 | 3.280.403.000.000 | 15.384.476.000.000 | 100% | 0,213228 |
|  |  | 2021 | 10.898.518.000.000 | 3.280.403.000.000 | 100% | 3,322311 |
|  |  | 2022 | 18.312.054.000.000 | 10.898.518.000.000 | 100% | 1,680233 |
| 5 | BRPT | 2019 | 613.451.130 | 1.045.904.706 | 100% | 0,586527 |
|  |  | 2020 | 511.644.770 | 613.451.130 | 100% | 0,834043 |
|  |  | 2021 | 1.556.961.935 | 511.644.770 | 100% | 3,043053 |
|  |  | 2022 | 27.670.829 | 1.556.961.935 | 100% | 0,017772 |

**Lampiran 4**

**Mekanisme Bonus**

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| 6 | CPIN | 2019 | 3.644.672.000.000 | 4.554.391.000.000 | 100% | 0,800255 |
|  |  | 2020 | 3.842.083.000.000 | 3.644.672.000.000 | 100% | 1,054164 |
|  |  | 2021 | 3.620.961.000.000 | 3.842.083.000.000 | 100% | 0,942447 |
|  |  | 2022 | 2.928.342.000.000 | 3.620.961.000.000 | 100% | 0,808720 |
| 7 | EMTK | 2019 | (1.516.034.314.000) | (2.621.710.475.000) | 100% | 0,578262 |
|  |  | 2020 | 2.058.199.105.000 | (1.516.034.314.000) | 100% | -1,357620 |
|  |  | 2021 | 5.659.161.112.000 | 2.058.199.105.000 | 100% | 2,749569 |
|  |  | 2022 | 5.444.009.955.000 | 5.659.161.112.000 | 100% | 0,961982 |
| 8 | ERAA | 2019 | 295.066.452.000 | 3.842.083.000.000 | 100% | 0,076799 |
|  |  | 2020 | 612.004.625.000 | 295.066.452.000 | 100% | 2,074125 |
|  |  | 2021 | 1.012.375.634.000 | 612.004.625.000 | 100% | 1,654196 |
|  |  | 2022 | 1.012.872.953.000 | 1.012.375.634.000 | 100% | 1,000491 |
| 9 | HMSP | 2019 | 13.721.513.000.000 | 13.538.418.000.000 | 100% | 1,013524 |
|  |  | 2020 | 8.581.378.000.000 | 13.721.513.000.000 | 100% | 0,625396 |
|  |  | 2021 | 7.137.097.000.000 | 8.581.378.000.000 | 100% | 0,831696 |
|  |  | 2022 | 6.323.744.000.000 | 7.137.097.000.000 | 100% | 0,886039 |
| 10 | HRUM | 2019 | 257.227.398.537 | 460.629.300.339 | 100% | 0,558426 |
|  |  | 2020 | 832.262.619.370 | 257.227.398.537 | 100% | 3,235513 |
|  |  | 2021 | 1.060.599.302.404 | 832.262.619.370 | 100% | 1,274357 |
|  |  | 2022 | 4.746.885.975.986 | 1.060.599.302.404 | 100% | 4,475664 |

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| 11 | ICBP | 2019 | 5.038.789.000.000 | 4.575.799.000.000 | 100% | 1,101182 |
|  |  | 2020 | 6.586.907.000.000 | 5.038.789.000.000 | 100% | 1,307240 |
|  |  | 2021 | 6.388.477.000.000 | 6.586.907.000.000 | 100% | 0,969875 |
|  |  | 2022 | 4.587.367.000.000 | 6.388.477.000.000 | 100% | 0,718069 |
| 12 | INDF | 2019 | 4.908.172.000.000 | 4.166.101.000.000 | 100% | 1,178121 |
|  |  | 2020 | 6.455.632.000.000 | 4.908.172.000.000 | 100% | 1,315282 |
|  |  | 2021 | 7.662.254.000.000 | 6.455.632.000.000 | 100% | 1,186910 |
|  |  | 2022 | 6.359.094.000.000 | 7.662.254.000.000 | 100% | 0,829925 |
| 13 | INKP | 2019 | 3.814.017.370 | 8.516.667.987 | 100% | 0,447830 |
|  |  | 2020 | 4.147.617.565 | 3.814.017.370 | 100% | 1,087467 |
|  |  | 2021 | 7.510.659.378 | 4.147.617.565 | 100% | 1,810837 |
|  |  | 2022 | 13.489.537.003 | 7.510.659.378 | 100% | 1,796052 |
| 14 | ITMG | 2019 | 1.799.150.826 | 793.312.431 | 100% | 0,474295 |
|  |  | 2020 | 556.710.245 | 1.799.150.826 | 100% | 0,309429 |
|  |  | 2021 | 6.785.908.330 | 556.710.245 | 100% | 12,189300 |
|  |  | 2022 | 18.878.316.901 | 6.785.908.330 | 100% | 2,781988 |
| 15 | JPFA | 2019 | 1.765.178.000.000 | 31.394.243.241 | 100% | 56,226168 |
|  |  | 2020 | 916.711.000.000 | 1.765.178.000.000 | 100% | 0,519331 |
|  |  | 2021 | 2.022.596.000.000 | 916.711.000.000 | 100% | 2,206362 |
|  |  | 2022 | 1.419.855.000.000 | 2.022.596.000.000 | 100% | 0,701996 |

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| 16 | KLBF | 2019 | 2.506.764.572.075 | 2.457.129.032.271 | 100% | 1,020201 |
|  |  | 2020 | 2.733.259.864.596 | 2.506.764.572.075 | 100% | 1,090354 |
|  |  | 2021 | 3.183.621.310.043 | 2.733.259.864.596 | 100% | 1,164771 |
|  |  | 2022 | 3.382.209.769.015 | 3.183.621.310.043 | 100% | 1,062378 |
| 17 | MDKA | 2019 | 984.567.836.823 | 760.022.672.049 | 100% | 1,295445 |
|  |  | 2020 | 510.546.455.965 | 984.567.836.823 | 100% | 0,518549 |
|  |  | 2021 | 515.662.782.113 | 510.546.455.965 | 100% | 1,010021 |
|  |  | 2022 | 919.055.312.007 | 515.662.782.113 | 100% | 1,782280 |
| 18 | MEDC | 2019 | (727.178.561.141) | (297.930.645.900) | 100% | 2,440765 |
|  |  | 2020 | (2.571.470.490.225) | (727.178.561.141) | 100% | 3,536230 |
|  |  | 2021 | 222.330.240.343 | (2.571.470.490.225) | 100% | -0,086460 |
|  |  | 2022 | 8.134.530.633.871 | 222.330.240.343 | 100% | 36,587603 |
| 19 | MNCN | 2019 | 2.233.316.000.000 | 1.531.395.000.000 | 100% | 1,458354 |
|  |  | 2020 | 1.747.519.000.000 | 2.233.316.000.000 | 100% | 0,782477 |
|  |  | 2021 | 2.377.382.000.000 | 1.747.519.000.000 | 100% | 1,360433 |
|  |  | 2022 | 2.056.400.000.000 | 2.377.382.000.000 | 100% | 0,864985 |
| 20 | PGAS | 2019 | 939.486.435.090 | 4.416.582.983.094 | 100% | 0,212718 |
|  |  | 2020 | (3.734.631.402.320) | 939.486.435.090 | 100% | -3,975184 |
|  |  | 2021 | 4.335.262.729.685 | (3.734.631.402.320) | 100% | -1,160827 |
|  |  | 2022 | 5.132.076.673.507 | 4.335.262.729.685 | 100% | 1,183798 |

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| 21 | PTBA | 2019 | 4.056.888.000.000,00 | 5.023.946.000.000 | 100% | 0,807510 |
|  |  | 2020 | 2.386.819.000.000,00 | 4.056.888.000.000,00 | 100% | 0,588337 |
|  |  | 2021 | 7.909.113.000.000,00 | 2.386.819.000.000,00 | 100% | 3,313663 |
|  |  | 2022 | 12.567.582.000.000,00 | 7.909.113.000.000,00 | 100% | 1,589000 |
| 22 | PTPP | 2019 | 930.322.560.867 | 1.501.973.077.232 | 100% | 0,619400 |
|  |  | 2020 | 164.053.051.741 | 930.322.560.867 | 100% | 0,176340 |
|  |  | 2021 | 265.976.722.562 | 164.053.051.741 | 100% | 1,621285 |
|  |  | 2022 | 271.698.788.919 | 265.976.722.562 | 100% | 1,021513 |
| 23 | SMGR | 2019 | 2.392.151.000.000 | 3.079.115.000.000 | 100% | 0,776896 |
|  |  | 2020 | 2.792.321.000.000 | 2.392.151.000.000 | 100% | 1,167285 |
|  |  | 2021 | 2.021.190.000.000 | 2.792.321.000.000 | 100% | 0,723839 |
|  |  | 2022 | 2.364.836.000.000 | 2.021.190.000.000 | 100% | 1,170022 |
| 24 | TKIM | 2019 | (10.316.000.000.000) | 37.908.000.000.000 | 100% | -0,272133 |
|  |  | 2020 | (9.212.000.000.000) | 38.775.000.000.000 | 100% | -0,237576 |
|  |  | 2021 | (9.730.000.000.000) | 43.678.000.000.000 | 100% | -0,222767 |
|  |  | 2022 | 6.709.698.945.000 | (9.730.000.000.000) | 100% | -0,689589 |
| 25 | TLKM | 2019 | 18.663.000.000.000 | 18.032.000.000.000 | 100% | 1,034993 |
|  |  | 2020 | 20.804.000.000.000 | 18.663.000.000.000 | 100% | 1,114719 |
|  |  | 2021 | 24.760.000.000.000 | 20.804.000.000.000 | 100% | 1,190156 |
|  |  | 2022 | 20.753.000.000.000 | 24.760.000.000.000 | 100% | 0,838166 |

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| 26 | TPIA | 2019 | 318.082.682 | 2.630.488.131 | 100% | 0,120922 |
|  |  | 2020 | 724.319.960 | 318.082.682 | 100% | 2,277144 |
|  |  | 2021 | 2.170.614.549 | 724.319.960 | 100% | 2,996762 |
|  |  | 2022 | (2.352.382.278) | 2.170.614.549 | 100% | -1,083740 |
| 27 | UNTR | 2019 | 11.312.071.000.000 | 11.125.626.000.000 | 100% | 1,016758 |
|  |  | 2020 | 6.003.200.000.000 | 11.312.071.000.000 | 100% | 0,530690 |
|  |  | 2021 | 10.279.683.000.000 | 6.003.200.000.000 | 100% | 1,712367 |
|  |  | 2022 | 21.005.105.000.000 | 10.279.683.000.000 | 100% | 2,043361 |
| 28 | WSKT | 2019 | 938.142.364.887 | 3.962.838.031.865 | 100% | 0,236735 |
|  |  | 2020 | -7.378.553.582.119 | 938.142.364.887 | 100% | -7,865068 |
|  |  | 2021 | -1.096.212.049.912 | -7.378.553.582.119 | 100% | 0,148567 |
|  |  | 2022 | -1.899.817.183.583 | -1.096.212.049.912 | 100% | 1,733075 |

**Lampiran 5**

**Exchange Rate**

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| **NO** | **KODE SAHAM** | **TAHUN** | **LABA / RUGI SELISIH KURS** | **LABA / RUGI SEBELUM PAJAK** | **ER** |
| 1 | AMRT | 2019 | (2.480.000.000) | 545.849.000.000 | -0,004543 |
|  |  | 2020 | (2.558.000.000) | 1.388.967.000.000 | -0,001842 |
|  |  | 2021 | 4.578.000.000 | 2.468.864.000.000 | 0,001854 |
|  |  | 2022 | 31.383.000.000 | 3.617.223.000.000 | 0,008676 |
| 2 | ANTM | 2019 | (235.718.069.000) | 687.034.053.000 | -0,343095 |
|  |  | 2020 | (101.668.000.000) | 1.641.178.000 | -61,948186 |
|  |  | 2021 | 100.211.000.000 | 3.043.509.000 | 32,926139 |
|  |  | 2022 | 563.790.000.000 | 5.214.771.000.000 | 0,108114 |
| 3 | ASII | 2019 | (1.077.000.000.000) | 34.054.000.000.000 | -0,031626 |
|  |  | 2020 | 222.000.000.000 | 1.226.718.840.000 | 0,180971 |
|  |  | 2021 | 539.000.000.000 | 1.436.743.040.000 | 0,375154 |
|  |  | 2022 | 188.000.000.000 | 50.390.000.000 | 3,730899 |
| 4 | BBNI | 2019 | 632.762.000.000 | 19.369.106.000.000 | 0,032669 |
|  |  | 2020 | 1.109.425.000.000 | 5.112.153.000.000 | 0,217017 |
|  |  | 2021 | 1.327.928.000.000 | 12.550.987.000.000 | 0,105803 |
|  |  | 2022 | 1.596.936.000.000 | 22.686.708.000.000 | 0,070391 |
| 5 | BRPT | 2019 | 55.784.713 | 3.845.975.769 | 0,014505 |
|  |  | 2020 | (70.962.255) | 3.448.277.560 | -0,020579 |
|  |  | 2021 | (94.275.283) | 6.867.955.080 | -0,013727 |
|  |  | 2022 | (104.957.232) | 2.444.959.213 | -0,042928 |

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| 6 | CPIN | 2019 | 60.239.000.000 | 4.608.641.000.000 | 0,013071 |
|  |  | 2020 | 6.448.000.000 | 4.767.698.000.000 | 0,001352 |
|  |  | 2021 | (12.110.000.000) | 4.633.546.000.000 | -0,002614 |
|  |  | 2022 | (48.469.000.000) | 3.357.180.000.000 | -0,014437 |
| 7 | EMTK | 2019 | (81.354.088.000) | 563.135.270.000 | -0,144466 |
|  |  | 2020 | 43.355.355.000 | 3.702.417.493.000 | 0,011710 |
|  |  | 2021 | 42.302.628.000 | 6.436.822.691.000 | 0,006572 |
|  |  | 2022 | 316.086.657.000 | 621.643.879.000 | 0,508469 |
| 8 | ERAA | 2019 | (6.367.371.000) | 472.719.996.000 | -0,013470 |
|  |  | 2020 | 10.306.337.000 | 917.316.742.000 | 0,011235 |
|  |  | 2021 | (11.248.988.000) | 1.495.064.863.000 | -0,007524 |
|  |  | 2022 | 56.870.084.000 | 1.497.339.515.000 | 0,037981 |
| 9 | HMSP | 2019 | 257.000.000 | 18.259.423.000.000 | 0,000014 |
|  |  | 2020 | (254.000.000) | 11.161.466.000.000 | -0,000023 |
|  |  | 2021 | (7.000.000) | 9.152.166.000.000 | -0,000001 |
|  |  | 2022 | 105.000.000 | 8.273.059.000.000 | 0,000013 |
| 10 | HRUM | 2019 | 5.620.924.954 | 356.253.368.395 | 0,015778 |
|  |  | 2020 | (1.568.997.885) | 905.137.554.685 | -0,001733 |
|  |  | 2021 | 839.031.469 | 1.820.294.432.223 | 0,000461 |
|  |  | 2022 | (14.416.250.213) | 7.512.294.908.814 | -0,001919 |

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| 11 | ICBP | 2019 | 2.772.000.000 | 7.436.972.000.000 | 0,000373 |
|  |  | 2020 | (176.943.000.000) | 9.958.647.000.000 | -0,017768 |
|  |  | 2021 | (136.204.000.000) | 9.935.232.000.000 | -0,013709 |
|  |  | 2022 | 131.781.000.000 | 7.525.385.000.000 | 0,017512 |
| 12 | INDF | 2019 | (128.556.000.000) | 8.749.397.000.000 | -0,014693 |
|  |  | 2020 | (156.208.000.000) | 12.426.334.000.000 | -0,012571 |
|  |  | 2021 | 568.445.000.000 | 14.488.563.000.000 | 0,039234 |
|  |  | 2022 | (107.530.000.000) | 12.318.765.000.000 | -0,008729 |
| 13 | INKP | 2019 | (273.933.106) | 5.531.166.197 | -0,049525 |
|  |  | 2020 | (44.726.955) | 5.408.378.885 | -0,008270 |
|  |  | 2021 | 165.106.599 | 9.428.198.943 | 0,017512 |
|  |  | 2022 | 1.059.545.774 | 16.478.206.769 | 0,064300 |
| 14 | ITMG | 2019 | 6.867.094 | 2.584.307.108 | 0,002657 |
|  |  | 2020 | 3.018.470 | 1.023.360.065 | 0,002950 |
|  |  | 2021 | (12.071.574) | 8.862.318.941 | -0,001362 |
|  |  | 2022 | 15.825.386 | 24.301.122.952 | 0,000651 |
| 15 | JPFA | 2019 | (6.229.000.000) | 2.494.477.000.000 | -0,002497 |
|  |  | 2020 | 2.100.000.000 | 1.679.091.000.000 | 0,001251 |
|  |  | 2021 | 1.521.000.000 | 2.130.896.000.000 | 0,000714 |
|  |  | 2022 | 26.534.000.000 | 1.490.931.000.000 | 0,017797 |

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| 16 | KLBF | 2019 | (13.635.660.991) | 3.402.616.824.533 | -0,004007 |
|  |  | 2020 | 27.389.789.441 | 3.627.632.574.744 | 0,007550 |
|  |  | 2021 | (70.734.934.714) | 4.143.264.634.774 | -0,017072 |
|  |  | 2022 | 28.698.258.014 | 4.458.896.905.350 | 0,006436 |
| 17 | MDKA | 2019 | 12.475.702.668 | 1.507.860.013.934 | 0,008274 |
|  |  | 2020 | 6.557.329.870 | 792.763.753.145 | 0,008271 |
|  |  | 2021 | (7.030.949.867) | 809.314.136.150 | -0,008688 |
|  |  | 2022 | (68.875.226.072) | 1.414.847.020.936 | -0,048680 |
| 18 | MEDC | 2019 | (50.505.655.339) | 2.180.531.906.114 | -0,023162 |
|  |  | 2020 | (64.886.258.255) | (1.386.290.474.205) | 0,046806 |
|  |  | 2021 | (80.567.953.647) | 3.843.772.389.829 | -0,020961 |
|  |  | 2022 | (241.980.675.979) | 16.448.358.470.711 | -0,014712 |
| 19 | MNCN | 2019 | 117.855.000.000 | 2.939.118.000.000 | 0,040099 |
|  |  | 2020 | 44.495.000.000 | 2.339.661.000.000 | 0,019018 |
|  |  | 2021 | 7.004.000.000 | 3.212.440.000.000 | 0,002180 |
|  |  | 2022 | (9.274.000.000) | 2.781.845.000.000 | -0,003334 |
| 20 | PGAS | 2019 | (98.743.807.360) | 3.890.924.527.391 | -0,025378 |
|  |  | 2020 | (511.167.358.065) | (2.473.389.962.225) | 0,206667 |
|  |  | 2021 | 173.049.494.926 | 6.677.020.092.755 | 0,025917 |
|  |  | 2022 | (349.927.710.377) | 8.537.280.729.791 | -0,040988 |

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| 21 | PTBA | 2019 | (75.640.000.000) | 5.455.162.000.000 | -0,013866 |
|  |  | 2020 | 34.458.000.000 | 3.231.685.000.000 | 0,010663 |
|  |  | 2021 | 31.785.000.000 | 10.358.675.000.000 | 0,003068 |
|  |  | 2022 | 509.960.000.000 | 16.202.314.000.000 | 0,031475 |
| 22 | PTPP | 2019 | 342.415.428 | 1.239.763.092.293 | 0,000276 |
|  |  | 2020 | (2.808.275.300) | 335.256.121.957 | -0,008377 |
|  |  | 2021 | (547.558.690) | 377.030.362.730 | -0,001452 |
|  |  | 2022 | 15.071.900.074 | 380.217.951.667 | 0,039640 |
| 23 | SMGR | 2019 | (97.354.000.000) | 3.195.775.000.000 | -0,030463 |
|  |  | 2020 | 39.471.000.000 | 3.488.650.000.000 | 0,011314 |
|  |  | 2021 | 51.533.000.000 | 3.470.137.000.000 | 0,014850 |
|  |  | 2022 | 125.407.000.000 | 3.298.835.000.000 | 0,038016 |
| 24 | TKIM | 2019 | (312.438.876) | 2.567.486.898 | -0,121691 |
|  |  | 2020 | (53.429.740) | 2.157.768.795 | -0,024762 |
|  |  | 2021 | 208.013.482 | 3.663.394.522 | 0,056782 |
|  |  | 2022 | 938.385.612 | 7.397.487.019 | 0,126852 |
| 25 | TLKM | 2019 | (191.000.000.000) | 37.908.000.000.000 | -0,005039 |
|  |  | 2020 | (71.000.000.000) | 38.775.000.000.000 | -0,001831 |
|  |  | 2021 | 78.000.000.000 | 43.678.000.000.000 | 0,001786 |
|  |  | 2022 | 299.000.000.000 | 36.339.000.000.000 | 0,008228 |

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| 26 | TPIA | 2019 | 3.794.973 | 539.011.275 | 0,007041 |
|  |  | 2020 | (521.885) | 406.774.095 | -0,001283 |
|  |  | 2021 | 185.497 | 2.885.405.835 | 0,000064 |
|  |  | 2022 | (1.903.451) | (2.776.128.225) | 0,000686 |
| 27 | UNTR | 2019 | (1.021.190.000.000) | 15.476.885.000.000 | -0,065982 |
|  |  | 2020 | 321.689.000.000 | 7.011.186.000.000 | 0,045882 |
|  |  | 2021 | 483.658.000.000 | 14.462.250.000.000 | 0,033443 |
|  |  | 2022 | 3.256.199.000.000 | 29.446.041.000.000 | 0,110582 |
| 28 | WSKT | 2019 | (17.264.881.509) | 1.328.649.961.839 | -0,012994 |
|  |  | 2020 | (2.707.979.414) | (9.729.421.929.853) | 0,000278 |
|  |  | 2021 | 695.635.041 | -1.086.240.733.799 | -0,000640 |
|  |  | 2022 | 1.929.759.883 | -1.240.774.727.573 | -0,001555 |

**Lampiran 6**

**Traanfer Pricing**

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| **NO** | **KODE SAHAM** | **TAHUN** | **PIUTANG PIHAK BERELASI** | **TOTAL PIUTANG** | **100%** | **RPT** |
| 1 | AMRT | 2019 | 1.712.000.000 | 1.737.248.000.000 | 100% | 0,000985 |
|  |  | 2020 | 1.168.000.000 | 1.897.302.000.000 | 100% | 0,000616 |
|  |  | 2021 | 1.898.000.000 | 2.026.660.000.000 | 100% | 0,000937 |
|  |  | 2022 | 1.151.000.000 | 2.489.826.000.000 | 100% | 0,000462 |
| 2 | ANTM | 2019 | 28.903.989.000 | 1.430.500.901.000 | 100% | 0,020206 |
|  |  | 2020 | 33.770.000.000 | 1.812.981.000.000 | 100% | 0,018627 |
|  |  | 2021 | 521.517.000.000 | 1.945.036.000.000 | 100% | 0,268127 |
|  |  | 2022 | 1.062.132.000.000 | 2.346.461.000.000 | 100% | 0,452653 |
| 3 | ASII | 2019 | 3.828.000.000.000 | 106.139.000.000.000 | 100% | 0,036066 |
|  |  | 2020 | 4.091.000.000.000 | 87.546.000.000.000 | 100% | 0,046730 |
|  |  | 2021 | 4.581.000.000.000 | 29.175.000.000.000 | 100% | 0,157018 |
|  |  | 2022 | 5.405.000.000.000 | 74.673.0000.000 | 100% | 0,072382 |
| 4 | BBNI | 2019 | 9.034.029.000.000 | 19.430.541.000.000 | 100% | 0,464940 |
|  |  | 2020 | 7.795.739.000.000 | 23.235.654.000.000 | 100% | 0,335508 |
|  |  | 2021 | 6.512.835.000.000 | 22.051.623.000.000 | 100% | 0,295345 |
|  |  | 2022 | 4.669.785.000.000 | 20.669.465.000.000 | 100% | 0,225927 |
| 5 | BRPT | 2019 | 2.814.604.975 | 11.192.362.348 | 100% | 0,251476 |
|  |  | 2020 | 3.536.137.605 | 12.633.326.615 | 100% | 0,279906 |
|  |  | 2021 | 3.102.380.249 | 13.487.900.671 | 100% | 0,230012 |
|  |  | 2022 | 3.655.695.628 | 14.461.162.218 | 100% | 0,252794 |
| 6 | CPIN | 2019 | 84.805.000.000 | 2.754.411.000.000 | 100% | 0,030789 |
|  |  | 2020 | 33.064.000.000 | 2.499.663.000.000 | 100% | 0,013227 |
|  |  | 2021 | 11.638.000.000 | 2.279.081.000.000 | 100% | 0,005106 |
|  |  | 2022 | 33.329.000.000 | 2.441.512.000.000 | 100% | 0,013651 |
| 7 | EMTK | 2019 | 53.979.015.000 | 2.185.361.442.000 | 100% | 0,024700 |
|  |  | 2020 | 52.152.908.000 | 2.396.616.652.000 | 100% | 0,021761 |
|  |  | 2021 | 199.255.285.000 | 2.669.908.412.000 | 100% | 0,074630 |
|  |  | 2022 | 13.245.489.000 | 3.049.317.567.000 | 100% | 0,004344 |
| 8 | ERAA | 2019 | 7.875.840.000 | 1.627.732.002.000 | 100% | 0,004839 |
|  |  | 2020 | 6.944.678.000 | 1.572.675.207.000 | 100% | 0,004416 |
|  |  | 2021 | 5.475.511.000 | 1.047.381.833.000 | 100% | 0,005228 |
|  |  | 2022 | 10.656.186.000 | 2.003.333.008.000 | 100% | 0,005319 |
| 9 | HMSP | 2019 | 140.293.000.000 | 3.786.241.000.000 | 100% | 0,037053 |
|  |  | 2020 | 143.225.000.000 | 4.101.514.000.000 | 100% | 0,034920 |
|  |  | 2021 | 231.660.000.000 | 2.896.599.000.000 | 100% | 0,079977 |
|  |  | 2022 | 290.604.000.000 | 3.393.885.000.000 | 100% | 0,085626 |
| 10 | HRUM | 2019 | 105.163.581.081 | 329.749.249.161 | 100% | 0,318920 |
|  |  | 2020 | 53.725.465.430 | 136.667.477.765 | 100% | 0,393111 |
|  |  | 2021 | 407.785.560.594 | 684.026.851.123 | 100% | 0,596154 |
|  |  | 2022 | 411.194.323.679 | 1.443.907.872.558 | 100% | 0,284779 |

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| 11 | ICBP | 2019 | 3.043.918.000.000 | 4.131.950.000.000 | 100% | 0,736678 |
|  |  | 2020 | 3.307.391.000.000 | 5.746.755.000.000 | 100% | 0,575523 |
|  |  | 2021 | 3.720.193.000.000 | 6.834.281.000.000 | 100% | 0,544343 |
|  |  | 2022 | 3.600.139.000.000 | 7.228.164.000.000 | 100% | 0,498071 |
| 12 | INDF | 2019 | 1.504.771.000.000 | 7.422.138.000.000 | 100% | 0,202741 |
|  |  | 2020 | 1.715.124.000.000 | 9.009.924.000.000 | 100% | 0,190359 |
|  |  | 2021 | 2.040.162.000.000 | 9.780.880.000.000 | 100% | 0,208587 |
|  |  | 2022 | 1.893.342.000.000 | 9.938.681.000.000 | 100% | 0,190502 |
| 13 | INKP | 2019 | 15.084.002.902 | 18.163.602.640 | 100% | 0,830452 |
|  |  | 2020 | 13.960.649.430 | 19.866.695.030 | 100% | 0,702716 |
|  |  | 2021 | 14.428.841.338.000 | 21.449.959.864.000 | 100% | 0,672675 |
|  |  | 2022 | 20.114.899.349.000 | 29.740.210.588.000 | 100% | 0,676354 |
| 14 | ITMG | 2019 | 38.964.503 | 422.689.597 | 100% | 0,092182 |
|  |  | 2020 | 115.294.270 | 690.081.776 | 100% | 0,167073 |
|  |  | 2021 | 171.770.222 | 2.404.086.904 | 100% | 0,071449 |
|  |  | 2022 | 10.694.887 | 197.790.966 | 100% | 0,054072 |
| 15 | JPFA | 2019 | 142.454.000.000 | 2.372.728.000.000 | 100% | 0,060038 |
|  |  | 2020 | 12.674.000.000 | 1.982.331.000.000 | 100% | 0,006393 |
|  |  | 2021 | 26.142.000.000 | 2.428.541.000.000 | 100% | 0,010764 |
|  |  | 2022 | 20.913.000.000 | 2.496.061.000.000 | 100% | 0,008378 |

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| 16 | KLBF | 2019 | 43.928.171.466 | 3.697.660.122.083 | 100% | 0,011880 |
|  |  | 2020 | 43.687.143.895 | 3.594.926.677.688 | 100% | 0,012152 |
|  |  | 2021 | 36.792.759.705 | 3.545.142.655.612 | 100% | 0,010378 |
|  |  | 2022 | 45.680.177.626 | 4.787.767.807.083 | 100% | 0,009541 |
| 17 | MDKA | 2019 | 3.263.412.661 | 103.742.481.851 | 100% | 0,031457 |
|  |  | 2020 | 28.962.840.270 | 90.264.552.560 | 100% | 0,320866 |
|  |  | 2021 | 1.324.163.200 | 82.835.426.168 | 100% | 0,015985 |
|  |  | 2022 | 14.783.238.712 | 1.195.813.469.277 | 100% | 0,012362 |
| 18 | MEDC | 2019 | 155.851.297.817 | 2.166.488.890.954.120 | 100% | 0,000072 |
|  |  | 2020 | 407.053.712.520 | 5.741.492.615.094.600 | 100% | 0,000071 |
|  |  | 2021 | 333.317.290.529 | 4.756.104.418.558.300 | 100% | 0,000070 |
|  |  | 2022 | 1.321.733.564.450 | 20.792.190.702.363.000 | 100% | 0,000064 |
| 19 | MNCN | 2019 | 233.850.000.000 | 3.301.396.000.000 | 100% | 0,070834 |
|  |  | 2020 | 232.114.000.000 | 3.368.535.000.000 | 100% | 0,068907 |
|  |  | 2021 | 216.127.000.000 | 3.599.400.000.000 | 100% | 0,060045 |
|  |  | 2022 | 247.280.000.000 | 3.524.181.000.000 | 100% | 0,070167 |
| 20 | PGAS | 2019 | 3.613.279.965.599 | 11.152.995.327.644 | 100% | 0,323974 |
|  |  | 2020 | 3.903.091.832.185 | 9.881.512.613.245 | 100% | 0,394989 |
|  |  | 2021 | 2.840.317.007.865 | 8.606.757.940.475 | 100% | 0,330010 |
|  |  | 2022 | 5.513.654.322.141 | 11.431.290.949.432 | 100% | 0,482330 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 21 | PTBA | 2019 | 53.989.000.000 | 2.536.826.000.000 | 100% | 0,021282 |
|  |  | 2020 | 109.264.000.000 | 2.094.881.000.000 | 100% | 0,052158 |
|  |  | 2021 | 15.500.000.000 | 3.529.176.000.000 | 100% | 0,004392 |
|  |  | 2022 | 29.407.000.000 | 3.771.997.000.000 | 100% | 0,007796 |
| 22 | PTPP | 2019 | 3.331.683.004.242 | 12.868.639.086.148 | 100% | 0,258899 |
|  |  | 2020 | 2.611.667.923.590 | 5.770.519.274.060 | 100% | 0,452588 |
|  |  | 2021 | 2.390.218.729.036 | 8.164.964.059.450 | 100% | 0,292741 |
|  |  | 2022 | 1.788.159.642.105 | 7.439.550.668.279 | 100% | 0,240359 |
| 23 | SMGR | 2019 | 1.605.866.000.000 | 6.859.591.000.000 | 100% | 0,234105 |
|  |  | 2020 | 1.567.994.000.000 | 6.038.038.000.000 | 100% | 0,259686 |
|  |  | 2021 | 1.211.364.000.000 | 5.871.267.000.000 | 100% | 0,206321 |
|  |  | 2022 | 1.035.385.000.000 | 5.884.666.000.000 | 100% | 0,175946 |
| 24 | TKIM | 2019 | 1.897.973.035.000 | 3.364.667.545.000 | 100% | 0,564089 |
|  |  | 2020 | 1.827.937.475.000 | 2.779.108.150.000 | 100% | 0,657742 |
|  |  | 2021 | 1.128.734.976.000 | 1.785.651.198.000 | 100% | 0,632114 |
|  |  | 2022 | 1.054.873.667.000 | 2.536.466.440.000 | 100% | 0,415883 |
| 25 | TLKM | 2019 | 1.792.000.000.000 | 11.797.000.000.000 | 100% | 0,151903 |
|  |  | 2020 | 1.644.000.000.000 | 11.553.000.000.000 | 100% | 0,142301 |
|  |  | 2021 | 961.000.000.000 | 8.705.000.000.000 | 100% | 0,110396 |
|  |  | 2022 | 1.620.000.000.000 | 8.879.000.000.000 | 100% | 0,182453 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 26 | TPIA | 2019 | 360.216.613 | 5.009.367.626.735 | 100% | 0,000072 |
|  |  | 2020 | 188.724.900 | 2.661.964.714.500 | 100% | 0,000071 |
|  |  | 2021 | 299.962.918 | 4.282.508.010.721 | 100% | 0,000070 |
|  |  | 2022 | 349.637.206 | 5.500.142.887.586 | 100% | 0,000064 |
| 27 | UNTR | 2019 | 2.882.613.000.000 | 24.213.416.000.000 | 100% | 0,119050 |
|  |  | 2020 | 3.138.303.000.000 | 14.215.826.000.000 | 100% | 0,220761 |
|  |  | 2021 | 3.562.204.000.000 | 16.546.980.000.000 | 100% | 0,215278 |
|  |  | 2022 | 4.229.015.000.000 | 22.917.344.000.000 | 100% | 0,184533 |
| 28 | WSKT | 2019 | 6.548.056.078.472 | 17.149.967.890.210 | 100% | 0,381812 |
|  |  | 2020 | 11.236.195.404.532 | 13.298.497.275.585 | 100% | 0,844922 |
|  |  | 2021 | 10.154.523.862.659 | 11.507.552.320.470 | 100% | 0,882423 |
|  |  | 2022 | 11.462.299.564.828 | 12.683.766.026.014 | 100% | 0,903698 |

**Lampiran 7**

**Hasil Output SPSS**

**Hasil Analisis Statistik Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| PPH Badan | 112 | -197856718 | 787233 | -1966379.85 | 18678853.815 |
| Mekanisme Bonus | 112 | -61948186 | 56226168 | 1355249.83 | 8812227.969 |
| Exchange Rate | 112 | -61948186 | 32926139 | -212136.93 | 6665337.373 |
| Transfer Pricing | 112 | 64 | 903698 | 205274.08 | 234457.705 |
| Valid N (listwise) | 112 |  |  |  |  |

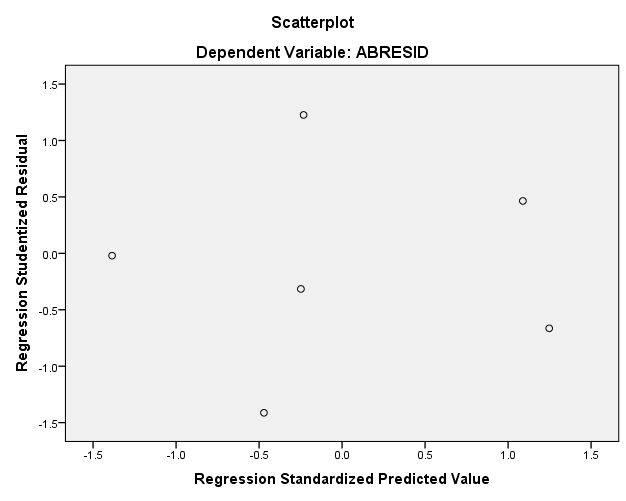
**Hasil Uji Asumsi Klasik**

**Uji Normalitas**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 6 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 1.44254646 |
| Most Extreme Differences | Absolute | .188 |
| Positive | .188 |
| Negative | -.187 |
| Test Statistic | | .188 |
| Asymp. Sig. (2-tailed) | | .200c,d |

**Uji Multikolinieritas**

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | PPH Badan | .692 | 1.445 |
| Mekanisme Bonus | .667 | 1.500 |
| Exchange Rate | .941 | 1.063 |

** Uji Heteroskedastisitas**

**Uji Autokorelasi**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .905a | .818 | .546 | 2.28087 | 2.134 |

**Regresi Linier Berganda**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 81.147 | 2.805 |  | 28.927 | .001 |
| PPH Badan | .453 | .071 | .281 | 6.396 | .024 |
| Mekanisme Bonus | -5.799 | .231 | -1.123 | -25.064 | .002 |
| Exchange Rate | .492 | .042 | .441 | 11.681 | .007 |
| a. Dependent Variable: Transfer Pricing | | | | | | |

**Uji Hipotesis**

**Uji F**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 46.894 | 3 | 15.631 | 248.318 | .004b |
| Residual | .126 | 2 | .063 |  |  |
| Total | 47.020 | 5 |  |  |  |

**Uji T**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 81.147 | 2.805 |  | 28.927 | .001 |
| PPH Badan | .453 | .071 | .281 | 6.396 | .024 |
| Mekanisme Bonus | -5.799 | .231 | -1.123 | -25.064 | .002 |
| Exchange Rate | .492 | .042 | .441 | 11.681 | .007 |
|  | | | | | | |

**UJi Koefisien Determinasi**

**Tabel 5.1**

**Koefisien Determinasi**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .905a | .818 | .546 | 2.28087 |