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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 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 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 |

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| --- | --- | --- | --- | --- | --- | --- |
| 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 |

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| --- | --- | --- | --- | --- | --- | --- |
| 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 |