**ABSTRAK**

JESI INDRI SAFITRI, Pengaruh Return On Assets dan Thin Capitalization Terhadap Effective Tax Rate pada Perusahaan Sub Sektor Makanan dan Minuman terdaftar di Bursa Efek Indonesia Periode 2020-2022. Dibawah bimbingan MULIA ALIM, SE, M.Si

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *Return On Assets* dan *Thin Capitalization* Terhadap *Effective Tax Rate* pada Perusahaan Sub Sektor Makanan dan Minuman terdaftar di Bursa Efek Indonesia Periode 2020-2022. Seleksi sampel menggunakan metode *purposive sampling* dengan jumlah 24 sampel, terdiri dari 84 perusahaan selama 4 tahun periode pelaporan antara tahun 2020-2022. Data sekunder digunakan dalam riset ini. Teknik analisis data menggunakan regresi linear berganda. Hasil riset membuktikan *return on assets* tidak berpengaruh positif dan signifikan terhadap *effective tax rate* dengan nilai koefisien yang dihasilkan sebesar -0.163. Sedangkan *thin capitalization* berpengaruh positif terhadap *effective tax rate* dengan nilai koefisien yang dihasilkan sebesar 0,049*.* Secara simultan *return on assets* dan *thin capitalization* berpengaruh signifikan terhadap *effective tax rate* dibuktikan pada hasil nilai Fhitung sebesar 3,168 dan nilai Ftabel sebesar 3,096 sehingga nilai Fhitung (3,168) > Ftabel (3,133) dan nilai *Sig* (0,048) < (0.05)*.*

Kata Kunci: *Return On Assets, Thin Capitalization, Effective Tax Rate*

**ABSTRACT**

JESI INDRI SAFITRI, *The Effect of Return on Assets and Thin Capitalization on the Effective Tax Rate in Food and Beverage Sub-Sector Companies listed on the Indonesia Stock Exchange for the 2020-2022 Period. Under the guidance of* MULIA ALIM, SE, M.Si

*This research aims to determine and analyze the influence of Return On Assets and Thin Capitalization on the Effective Tax Rate in Food and Beverage Sub-Sector Companies listed on the Indonesia Stock Exchange for the 2020-2022 period. Sample selection used a purposive sampling method with a total of 24 samples, consisting of 84 companies over a 4 year reporting period between 2020-2022. Secondary data is used in this research. The data analysis technique uses multiple linear regression. The research results prove that return on assets does not have a positive and significant effect on the effective tax rate with a coefficient value of -0.163. Meanwhile, thin capitalization has a positive effect on the effective tax rate with a coefficient value of 0.049. Simultaneously return on assets and thin capitalization have a significant effect on the effective tax rate as evidenced by the results of the Fcount value of 3.168 and the Ftable value of 3.096 so that the Fcount value (3.168) > Ftable (3.133) and the Sig value (0.048) < α (0.05).*

*Keywords: Return On Assets, Thin Capitalization, Effective Tax Rate*