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Ownership and Tax Planning in Manufacturing Companies Towards Sustainable Economic Governance (SDG 16)

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ABSTRACT

Objective: *To examine the influence of ownership structure on tax planning practices in manufacturing companies listed on the Indonesia Stock Exchange. Specifically, this study investigates the effect of family ownership, foreign ownership, and public ownership on corporate tax planning behavior within the framework of sustainable corporate governance aligned with Sustainable Development Goal (SDG) 16.* ***Method:*** *The research employed a quantitative approach using secondary data obtained from financial reports of manufacturing companies listed on the Indonesia Stock Exchange during 2017–2019. The sample was selected using purposive sampling criteria, resulting in 199 firm-year observations. Multiple linear regression analysis was conducted to examine the relationship between ownership structure and tax planning. Tax planning was measured using the Effective Tax Rate (ETR), while ownership variables were measured based on share ownership proportions.* ***Results:*** *The findings indicate that ownership structure significantly influences corporate tax planning. Family ownership, foreign ownership, and public ownership negatively affect ETR, indicating that higher ownership concentration is associated with greater tax planning activities. These results suggest that ownership composition plays an important role in determining corporate tax policies and managerial decisions.* ***Novelty:*** *Contributing to the literature by examining different ownership types simultaneously and explaining their role in corporate tax planning behavior among Indonesian manufacturing companies. The findings provide insights into how ownership governance mechanisms can support responsible corporate decision-making and strengthen institutional accountability in line with SDG 16.*

INTRODUCTION

Tax is a significant cost for companies and shareholders so that in general shareholders prefer tax planning to reduce the tax burden paid by the company (Chen et al., 2010). When companies do tax planning, it can have an impact on decreasing state revenue (Syukur et al., 2023). This occurs because taxes are a very important source of state revenue for countries worldwide (Wang et al., 2020). In Indonesia, tax revenue dominates almost 80% of state revenue. This study aims to determine whether share ownership in a company has an influence on tax planning actions carried out by the company. The ownership structure with a minimum ownership amount of 20% will be able to influence the policy of a company so that the greater the number of shares ownership in a company, the greater the control over the company, especially countries in East Asia, most of which there is also no separation between managerial and shareholders (Carney & Child, 2013; Claessens et al., 2000).

Tax planning can be referred to as tax avoidance using legal means (Kirkpatrick & Radicic, 2020). Tax planning is not an easy thing to know through a financial statement, the public will not know whether a company does tax planning or not. Tax planning will only be known by management who have the obligation to carry out financial reporting. The burden of income tax will certainly have an impact on the ups and downs of company profits. The greater the income tax burden will result in smaller company profits. For investors, small corporate profits will certainly be avoided and will choose