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THE INFLUENCE OF PROFITABILITY ON TAX PLANNING ON COMPANY MANUFACTURE SUB PHARMACEUTICAL SECTOR WHICH REGISTERED ON THE STOCK EXCHANGE INDONESIA

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ABSTRACT
Planning tax is effort do And minimalism tax, Whichcan legally be done through tax management. Meanwhile for countries, Tax is one of the important sources of revenue that will be used for finance expenditure country, Good expenditure routine nor expenditure development. Whereas in practice business generally businessman identify tax payments as an expense. So entrepreneurs will strive to minimize such tax payments, to optimizebig profit. In study This planning tax calculated with using the effective tax ratio formula , namely dividing net profit by profitbefore tax. The author's aim is to determine the effect of profitability on Planning Tax on Company Manufacture Sub Sector Pharmacy Which Listed on the Indonesian Stock Exchange. The number of samples in this study was 8company with technique pursive sampling. Technique analysis in study Thisuse analysis regression And test t. Results study This show Return OnAssets own influence negative significant to planning tax on company Pharmacy Which registered in BEI. The more big mark returns on assets Whichproduced by the company shows the company's ability to generate profits, with amount profit Which Keep going increase naturally will influence companyFor do more tax planning effective
Keywords: Tax Planning, Profitability

INTRODUCTION

Along with the occurrence of cases of Covid 19 transmission in Indonesia, the GovernmentIndonesia with consider circumstances in Indonesia that is the more increasing amount case Which confirmed positive for COVID-19 set Lockdown or by another name, Large-Scale Social Restrictions (PSBB)(Ihsanuddin, 2020). PP Number 21 Year 2020 is base law implemented it PSBB Which applies start 31 March 2020 (Body Examiner RI Finance, 2020). In this Government Regulation, PSBB is a restriction certain activities for residents in an area infected with COVID-19. Article 3 explains the criteria for implementing PSBB, namely the number of cases and deathsconsequence COVID-19 increase And spread in a way fast to a number of region. Application PSBB covers vacation school And place Work, restrictions activityreligion, and restrictions on activities in public places or facilities. Enhancement The increasing number of confirmed positive cases of COVID-19 causes Lots loss to economy in Indonesia among them happen decreased use of public facilities, services and decreased consumption levelsimpact on the Indonesian economy2, (Sihaloho, 2020). One indicator What can worsen the Indonesian economy is the weakening of the Rupiah against USD and other foreign currencies. Sihaloho explained that along the increase in positive confirmed cases of COVID-19 weakens the Rupiah against USD and other foreign currencies are inevitable. Performance slowdown industry manufacturing and slowing economy. The COVID-19 pandemic also affected global financial markets in the first quarter 2020 (Bank Indonesia, 2020). Global financial markets are experiencing uncertainty Which increase sharp, seen on development Index Economics Policy The uncertainty (EPU) and volatility index (VIX) worsened. This is depressingglobal financial markets and triggering high demand for financial assets safety. World gold prices have increased again due to large demand. Change behavior investors global the result happen Genre capitalout in all countries, especially in developing countries where there is risk tall. This is what causes world currencies to be depressed, especially currencies developing country. However, in April 2020, financial market uncertainty global problems began to subside because the policies implemented by various countries got positive response.

Since March 2020, to stem the decline in the domestic stock market, BEI publish various relaxation like prohibition transaction short selling, change limitation auto rejection until mechanism pre-opening, until implementation of a temporary trading suspension/freezing policy during30 minutes or trading halt if JCI fell 5% in a day. Meanwhile, trading share in exchange R.I recorded seven time experience temporary suspension of trading (trading halt) since March 2020. In 2020, First time IHSG collapsed until more from 5% is on 9 March 2020 ora week after announcing the first Covid-19 case in Indonesia. Just so you know, This temporary suspension of trading is carried out in accordance with the Decree Directors of PT Indonesia Stock Exchange Number: Kep-00024/BEI/03-2020 dated 10 March 2020 regarding Change Guide Handling Continuity Trading inExchange Effect Indonesia is in a State of Emergency. This condition makes companies compete to increase competitiveness companies to be able to survive during this pandemic. That's what the company is for must Can For always increase strategy company so can maintain its existence and become a large and strong company. Company must capable manage its management For wincompetition on period pandemic Which all round competitive with Lots ruleswhich affects purchasing power so that it can survive to develop as wellgrow accordingly with objective company. The good or bad financial condition of a company can be seen from its performance company Because performance finance reflect performance Work management onperiod certain (Christiana, 2019). Performance finance is results or performance Which has achieved by management company in operate his refuge manage assets company in a way effective during period certain (Rudianto, 2012). Financial performance information is very necessary for companies For recognize as well as evaluate until Where level success company sourced from financial activities which are already held. Apart from that, when measuring financial performance, it is said to be healthy or whether the company is or not, then the benchmarks are sales, inventory, assets, debt, and capital owned by the company. These five aspects is evaluation Which most effective For evaluate, is company activities whether it is good or not, and whether the company is capable or not pay obligations held (Gunawan, 2019).

Planning tax is effort do And minimalism tax, Which in a wayLegal can be done through tax management. Meanwhile for the state, taxes is Wrong One source reception important Which will used For finance expenditure country, Good expenditure routine nor expenditure development. Whereas in practice business generally businessman identify tax payments as an expense. So entrepreneurs will strive to minimize such tax payments, to optimizebig profit. In study This planning tax calculated with using the effective tax ratio formula , namely dividing net profit by profitbefore tax. Profitability own linkages Which Enough tightly with tax planning, when the company has the ability to generate profits Which Good, so will influence planning tax Because in countProfit planning uses net profit as the dividing variable. (Agusti,2014). Following This is data planning tax company Pharmacy Which registered on the Indonesian Stock Exchange in 2018-2021:

Company	Year	(A) Profit BeforeTax	(B) Profit Clean	(C) ınningTax (N/A)
DVLA	2018	272,843,904	200,651,968	0.74
	2019	301,250,035	221,783,249	0.74
	2020	214,069,167	162,072,984	0.76
	2021	211,793,627	146,725,628	0.69
KAEF	2018	755,296,047	535,085,323	0.71
	2019	38,315,488	15,890,439	0.41
	2020	20,425,756	20,425,756	1.00
	2021	289,888,789	289,888,789	1.00
KLBF	2018	3,306,399,669,021	2,497,261,964,757	0.76
	2019	3,402,616,824,533	2,537,601,823,645	0.75
	2020	3,627,632,574,744	2,799,622,515,814	0.77
	2021	4,143,264,634,774	3,232,007,683,281	0.78

Source : Financial Data (2022)

Based on the data above, it can be seen that the effective tax ratio is Pharmaceutical companies in several companies have experienced an increase from year to year year, enhancement planning tax is Wrong One indication that company Not yet effective do planning the tax in frameincrease profit company, Where according to Hidayat (2013, matter. 11), "The more low mark effective taxes rates (ETR) so the more Good mark effective taxes rates (ETR)in a company and the good value of the effective tax rate (ETR) shows that the company has implemented tax planning well." This states that the company is not optimal in maximizing tax incentives there is, though opportunity to zoom out the percentage of tax payments from commercial profits can be made so that it can add cash flow from the tax difference paid. Profitability is one of the factors that influences planning taxes, profitability in this case is measured using Return On ratio Assets (ROA), ROA is a ratio used to show ability company in produce profit clean from total assets Which he has. ROA useful for para investors market capital For knowthe company's ability to generate profits. According to Kasmir (2014:200), state that returns on assets is size profit Which compares the profit after interest and taxes compared to the total assets. This ratio shows the company's net income over its total assets he has. With thereby, profitability assessed own attachment onplanning corporate tax. Following This is data Return On Assets company Pharmacy Which registered in stock Exchange Indonesia 2018-2021:

Company	Year	(A) Total Assets	(B) Profit Clean	(C) ROA (N/A)
DVLA	2018	1,682,821,739	200,651,968	11.92%
	2019	1,829,960,714	221,783,249	12.12%
	2020	1,986,711,872	162,072,984	8.16%
	2021	2,085,904,980	146,725,628	7.03%
KAEF	2018	11,329,090,864	535,085,323	4.72%
	2019	18,352,877,132	15,890,439	0.09%
	2020	17,562,816,674	20,425,756	0.12%
	2021	17,760,195,040	289,888,789	1.63%
KLBF	2018	18,146,206,145,369	2,497,261,964,757	13.76%
	2019	20,264,726,862,584	2,537,601,823,645	12.52%
	2020	22,564,300,317,374	2,799,622,515,814	12.41%
	2021	25,666,635,156,271	3,232,007,683,281	12.59%

Source : Financial Data (2022)

Based on data in on it can be seen that the return on assets is at a number of company experience decline from year to year Which means exists decreased performance in generating company profits, according to (Harahap, 2014)Ratio profitability is ratio Which describe ability company in gaining profits through all its capabilities and resourcesthere are sales activities, cash, capital, number of employees, number of branches and so on etc, the more big returns on assets so ability company produce profits are getting better. Profitability own linkages Which Enough tightly with planning tax,when the company has the ability to generate good profits, it willinfluence planning tax Because in count planning profit use profit clean as variable the divider. (Agusti, 2014). Forsee attachment between variables can be seen on table under This:

Company	Year	Planning Tax	Profitability
SIDO	2018	0.76	19.89%
	2019	0.75	22.84%
	2020	0.78	24.26%
	2021	0.78	30.99%
SKLT	2018	1.00	4.28%
	2019	1.00	5.68%
	2020	0.76	5.49%
	2021	0.83	9.51%
TSPC	2018	0.74	6.87%
	2019	0.75	7.11%
	2020	0.78	9.16%
	2021	0.80	9.10%

Source : Financial Data (2022)

Based on the table above, it can be seen that in several companies Which No own problem in profitability And planning tax, that's it when profitability experience enhancement so will increase planning the tax, Because with utilise opportunity- opportunity in minimize payment tax company through posts Whichcan avoid paying taxes, for example by spreading income between income and distribution of costs to account items in the financial statements, Thus the net profit in the financial statements will be smaller reduces the tax burden but in reality net profit increases as a result smaller tax payments. If profitability continues to experience decline It means company No capable utilise total assets Which he has For produce profit so that level competition between companyIt is feared that it will be difficult to win, if you plan taxes continue to increase, it will show that the company unable to take advantage of opportunities to reduce taxes paid Which should capable increase cash or assets company.

LITERATURE REVIEW

Efforts to legally save taxes can be made through management tax. However need remembered that legality from taxes managementdepending on the instrument used. The legality can only be known for certain after there is a verdict court. According to (Horn & Wachowicz, 2011) planning tax is actionstructuring related to its potential tax consequences, which pressureto control every transaction that has tax consequences. The goal is How control the can streamline amount tax Which will be transferred to the government, through what is called avoidance tax (tax avoidance) (Sanjaya & Safitri, 2021). Although second method the it sounds have connotation Which The same as follow criminal, However something matter Which clear different here that avoidance tax is deed legal Which Still in room scope taxation And No violate provision regulation legislation invitationtaxation. Whereas smuggling tax clearly is deed illegal Which violate provision tax laws and regulations. (Hani & Siahaan, 2021). (Robert, 2014) planning tax is stage beginning in savingstax. Tax saving strategies are prepared during planning and planning Tax is a legal effort that can be carried out by taxpayers. Action This is legal because tax savings are only made by utilizing it things which is not regulated (loopholes). In management company known with term profitability. Profitability itself holds many benefits in calculating performance company, starting from knowing the amount of profit it can generate by body business until used like reject measuring in evaluate is sharecompany is it worth buying or not. In general, profitability can be interpreted as the ratio used For compare ability company For set aside profit from income. This single type of ratio is used for other purposes measures the ability to generate all profits from production activities Which done. (Hanafi & Halim, 2014). Profitability is ratio Which used For evaluate profitcompany in knowing a profit. This ratio provides a measure the level of effectiveness of a company's management as indicated by profits Which generated from sales and income (Cashmere, 2013). Policy finance And provision operational mirrored by profitability. Para investors want returns Which relatively tall on capital Which has invested. Good financial performance will provide a high return value high for investors. Shareholders want to get a phase return or returns Which tall on capital Which they invest. Profitability has had an impact positive impact on company stock returns. The higher the company's profitability phase, the higher it will be Return Share company. (Hery, 2015). One of the factors that influences tax planning is profitability,profitability is ratio finance Which used For measurethe company's ability to generate profits, the company has level profitability Which tall will charged burden tax Which tall. Incomereceived by the company will be subject to income tax so that more The greater the income received by the company causes it to increase tax income Which worn to company (Hanum, 2018). By Because Therefore, the company is suspected of reducing its tax burden paid with method do tax planning. Results study Which done by (Zenitha, 2020); (Budianti & Curry, 2018)and (Agusti, 2014) states that profitability has an influence on planning tax.

METHOD

Type Study

As for type study This is quantitative, that is measurement method quantitative data and statistics objective through calculation scientific originate from sample. And approach Which used that is approach associative, that is study Which connect between two variable or more. Study Thisown level levels most tall compared to descriptive And comparative Becausethrough study This theory can formed explain, predict, And control symptom. (Juliandi, Irfan, & Manurung, 2015). Population study This is company sub sector Pharmacy Which listed on the Indonesian Stock Exchange for the 2018-2021 period. Population used in this research are all pharmaceutical companies registered on the IDX. As for amount population from a pharmaceutical company is as many as 12 company:

No.	Code	Company
1	DVLA	Darya-Varia Laboratoria Tbk
2	INAF	Indofarma (Persero) Tbk
3	KAEF	Chemistry Pharma (Persero) Tbk
4	KLBF	Kalbe Pharma Tbk
5	BRAND	Merck Tbk
6	PEHA	Phapros Tbk
7	PYFA	Pyridam Tbk
8	SCPI	Merck Sharp Dohme Pharma Tbk
9	SIDO	Industry Herbal Medicine and Pharmacy Sido Appears Tbk
10	SOHO	Soho Global Hralth Tbk
11	TSPC	Tempo Scan Pacific Tbk
12	SDPC	Millennium Pharmacon International Tbk

The sample is part of the population that you want to research researcher. Sample is part from quantity And characteristics Which owned by population. SoThe sample is an existing population, so the method must be used totaking sample based on consideration Which There is (Sugiyono 2011, matter. 81).In in technique taking sample the author uses technique purposive sampling. Purposive sampling is technique taking sample with using method or certain considerations (Ghozali, 2013). Criteria determination sample in study This is :

1. Company Pharmacy Which has registered in Exchange Indonesian Securities from year 2018 until 2021.
2. Company Pharmacy report his finances published in a way completeduring 4 years in a row.
3. Company Pharmacy Which Where report finances have data Whichin accordance Which will researched.

From criteria in on obtained sample study on company pharmacy whichregistered in Exchange Effect Indonesia as much 8 (eight) company with Taking financial data for 4 (four) years will produce 32(thirty-two) data.

Code	Company name
DVLA	Darya-Varia Laboratory Tbk
KAEF	Chemistry Pharma (Persero) Tbk
KLBF	Kalbe Farma Tbk
BRAND	Merck Tbk
PYFA	Pyridam Tbk
SIDO	Industry Herbal Medicine and Pharmacy Sido Appears Tbk
TSPC	Tempo Scans Pacific Tbk
SDPC	Millennium Pharmacon International Tbk

Source: www.idx.co.id

Definition Operational Variables And Measurement

Definition Operational Variable is something business Which done For detect variables related to research problems and to facilitate understanding in research. Operational definition of variables used in research these are as follows:

Variable	Definition	Indicator	Scale
Return On Assets (X_1)	base ability company in produce profit with all treasure owned by something	$ROA = \frac{\text{Profit Clean}}{\text{Total Assets}}$	Ratio
	company		
	process organize business must		
	tax or group must tax		
	like that appearance debt the tax Good	$ETR = \frac{\text{Net Income}}{\text{Pretax Income}}$	
lanning Tax (Y)	tax income nor tax-tax other is at in position Which minimum, throughout matter This		Ratio
	made possible by provisions		
	regulation legislation invitation Which		
	applies.		

Model Study

Data analysis in this research uses multiple regression analysis. In this research there are 2 (two) independent variables, namely . As for the formula from linear regression multiples are as follows : $Y = a + b_1 x_1 + e$

Coefficients a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,746	,027		28,057	,000
1					
Return On Assets	-.472	.124	-.570	-3,796	,001

Source : Data processed SPSS 2022

Based on calculation Which done on will obtained equality regression multiple regression model as following: Y =0.746 - 0.472X + e

Analysis regression done For see direction connection between variable independent of the dependent variable, whether the relationship is positive or negative, when the value is negative it means the direction of the relationship is opposite and if the value is is positive then the direction of the relationship is in the same direction. Based on the regression equation analyzed the influence of profitability on planning tax that is : Planning tax own mark constant as big as 0.746, It means If profitability considered zero then tax planning worth 0.746. Profitability has a negative regression value of -0.472, which means the direction of the relationshipprofitability to planning tax is negative or opposite . So thatwhen the value of profitability increases, tax planning will experience decline.

Test Assumption Classic

On study This, researcher has do test assumption classic Which consists from Test Normality, Test Multicollinearity, Test Heteroscedasticity And Test Autocorrelation.

Test Normality

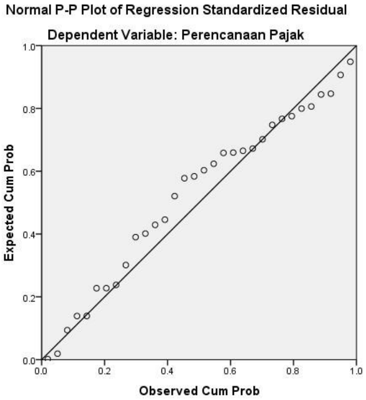
The purpose of carrying out a normality test is of course to find out whether something isvariable is normal or not. Normal here means having a data distribution Which normal. Normal or or not data based on benchmark distribution normal datawith the same mean and standard deviation. So test for normality basically make a comparison between the data we have with a normal distribution Which has mean and standard the same deviation with data. To find out whether this research data is normal or not You can see from the Kolmogorov Smirnov test via SPSS whether the data is formed Which normal or not.

One-Sample Kolmogorov-Smirnov Test

		Return On Assets	Planning Tax
N		32	32
Normal Parameters [a, b]	Mean	.143491	.678159
	Std. Deviation	.1611171	.1334696
Most Extreme Differences	Absolute	,295	,228
	Positive	,295	,183
	Negative	-.198	-.228
Kolmogorov-Smirnov Z		1,669	1,293
Asymp. Sig. (2-tailed)		,088	.071

Source : Data processed SPSS 2022

Test normality in this research performed with use table kolmogorov-smirnov, Where if Asym. Sig on table the more big from 0.05 then the data is declared to be normally distributed. From the data above you can seen mark asymp. Sig whole variable > 0.05 matter This show that all overvariable normally distributed.



If data spread Far from line diagonal And or No follow direction line Diagonal or histogram graphs do not show a normal distribution pattern, then model regression does not meet normality assumption. From the results of data processing, it can be obtained that the data in the research normally distributed. A data is said to be normally distributed if the point follow diagonal line on a P-Plot graph.

Test Multicollinearity

According to Imam Ghozali (2008: 91)," the multicollinearity test aims to test whether the regression model found a correlation between the independent variables (independent)". On model regression Which Good should No happen correlation between independent variable, due to correlation high among the independent variables in a multiple linear regression model. If there is a high correlation between variables free, so connection between variable free to variablebound become disturbed Testing multicollinearity done with look at the VIF between independent variables. If VIF shows a smaller number of 10 indicates there are no symptoms of multicollinearity. Besides that, a The model is said to have symptoms of multicollinearity if the VIF value is between the variables greater independence of 10.

Coefficients a

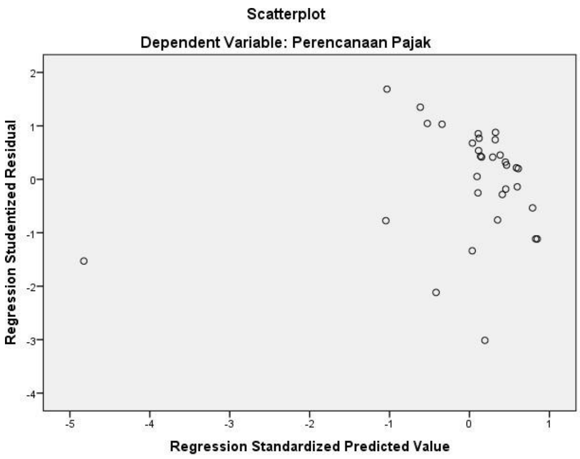
Model	Correlations			Collinearity Statistics	
	Zero-order	Partials	Part	Tolerance	VIF
(Constant)					
1					
Return On Assets	-.570	-.570	-.570	1,000	1,000

Source : Data processed SPSS 2022

From the data above, after being processed using SPSS, it can be seen that the value VIF < 10 matter This prove that mark VIF every the variable free from symptom multicollinearity.

Test Heteroscedasticity

According to Imam Ghozali (2008:105) "the heteroscedasticity test aims to testis in the regression model there is an inequality of variance from residual one observation to observation Which other, Because Because For see is there isinequality of variance from one residual to another observation.A regression model that meets the requirements is one where there is similarity The variance from the residual of one observation to another is fixed or called homoscedasticity. Something model regression Which Good is No happen heteroscedasticity. There is a number of method For test There is or not situation heteroscedasticity in variant error terms For model regression. In studyThis chart method (Scatterplot Diagram) will be used, with basic thinking that : If There is pattern certain like dot, dot, dot (points), Which There is form somethingpattern certain Which orderly (wavy, widen, Then narrowed), sohappen heteroscedasticity. If there is a clear pattern, and the points spread above and below 0 at axis Y, then heteroscedasticity does not occur.



From the scatter plot image above, it can be seen that the points spread upwards and below the 0 axis on the Y axis and this shows that the data for this study No happen symptoms of heteroskedasticity.

Test Autocorrelation

According to Priest Ghozali (2008 : 95) "Test autocorrelation aim test isin model linear regression There is correlation between error bully in periodt with an error in period t-1 (previous). Autocorrelation arises because observation Which sequentially throughout year Which related One with Which other.Matter This often found on time series. There is various method For test existsautocorrelation, such as graphic methods, LM test, Runs Test, BG Test

(Breusch Godfrey), and DW (Durbin Watson). In this study, the autocorrelation test was carried out with use test Run. If mark Asymp. Sig. (2-tailed) > 0.05 so No found autocorrelation symptoms, If mark Asymp. Sig. (2-tailed) < 0.05 then found autocorrelation symptoms.

Model Summary [b]

Model	Change Statistics		Durbin-Watson
	df2	Sig. F Change	
1	30 [a]	,001	1,079

Source : Data processed SPSS 2022

From table in on show mark statistics DW amount, Thislocated between as stated in the criteria by (Ghozali, 2012)

1. 1.65 < DW < 2.35 then No There is autocorrelation.
2. 1.21 < DW < 1.65 or 2.35 < DW < 2.79 then can not concluded.
3. DW < 1.21 or DW > 2.79 then auto correlation occurs.

Thus it can be concluded that the results above show The Durbin Watson value is in category a, namely there is no autocorrelation because value 1.65 < 1.79 < 2.35.

TEST HYPOTHESIS

Testing hypothesis Which used in research tested is with using simple regression analysis analyzed using a model linear regression to see the influence of profitability variables on planning tax using the t-test. The t-test is used to showhow much Far influence One variable independent to variable dependent. For test is dividend And EPS influential significant to priceshares, then the hypothesis:

$H_0 : \beta_1 = 0$ (no There is effect of dividends and EPS to stock price)

$H_1 : \beta_1 \neq 0$ (there is a significant influence of dividends and EPS on share prices)Accept H_1 if the probability value t is calculated $\leq$ t table , And mark Sig >0.05

Accept H_0 If mark probability t count < t table, and values Sig <0.05

Coefficients a

Model	nstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,746	,027		28,057	,000
1					
Return On Assets	-.472	.124	-.570	-3,796	,001

Source : Data processed SPSS 2020

From the results of this research, the ROA significance value was obtained based on the sig t test obtained as big as 0,000 (Sig 0,000 < α0.05) And -t count > -t table (-3.796> -1.67) with thereby Ho accepted And Ha rejected . the conclusion : There is influence negative And significant profitability towards planning tax.

DISCUSSION

Influence Profitability to Planning Tax

Tax planning is one way of reducing burden tax Which can done by company Company wanthigh income but still paying a high tax burden small so that tax No can reduce level his wealth in a way significant(Pramudya, 2016). On in fact if income company tall soburden tax Which paid will tall. Reality the give rise to Aidea And effort company For zoom out burden tax Which owed, effort Thiscan be done through planning tax (tax planning). Planning taxis a means for companies to comply with tax policies but amount burden tax Which paid can minimized so that riches Whichobtained by the company did not decrease significantly (Ritonga & Ridho Rizky, 2021). One of the factors that influences tax planning is profitability,profitability is ratio finance Which used For measurethe company's ability to generate profits, the company has a high level of profitability will be subject to a high tax burden. In study This measurement profitability be measured through Return on assets (ROA), that isWrong One ratio in profitability Which used For measure levelthe company's ability to obtain profits from all assets owned by the company (kasmir, 2013). Income received by company will charged tax income so that the more bigThe income received by the company causes greater taxes income Which worn to company. By Because That, company allegedly reducing the tax burden that will be paid with method do planning tax. In study This profitability be measured with use returns onassets, Where ratio This is ratio Which used For measure ability company in produce profit through total assets Which he has, the more big mark returns on assets show ability companies that are good at generating profits, in value pharmaceutical companiesreturn on assets is low and fluctuates from year to year, meanwhile The highest return on assets value was at the SIDO company, where in 2018 as big as 0.19 Which It means every 1 rupiah total assets will capable generated 0.19 rupiah in profit, then in 2019 it was 0.22 rupiah It means every 1 rupiah total assets will capable produce 0.22 rupiah profit , onin 2020 it is 0.24, which means that every 1 rupiah of total assets will be able to generated 0.24 rupiah in profit and in 2021 it will be 0.30, which means Every 1 rupiah of total assets will be able to produce 0.30 rupiah of profit, this is the case show that every 1 rupiah assets Which owned company, will generates 0.30 rupiah profit. Then the lowest return on assets is at SDPC company, where in 2018 it was 0.01, which means every 1 rupiah total assets will capable produce 0.01 rupiah profit, Then on year2019 as big as 0.006 Which It means every 1 rupiah total assets will capable produce 0.006 rupiah profit , on year 2020 as big as 0.002 Which It means every1 rupiah of total assets will be able to generate 0.002 rupiah of profit per year 2021 as big as 0.007 Which It means every 1 rupiah total assets will capable produce 0.007 rupiah profit. Tax planning is a structuring action related to consequence potency the tax, Which the pressure to control every transaction Which There is consequence the tax (Ritonga & Ridho Rizky, 2021). The aim is how this control can make quantities more efficient the tax will be transferred to the government, through What Which called as tax avoidance (tax avoidance). In pharmaceutical companies it can be explained that planning tax on company Pharmacy in a few company experience enhancement from year to year, enhancement planning tax is Wrong One indication that company Not yet effective do planning the tax in frame increase profit company. As for Good tax planning is when the value of tax planning is not in place lower 0.50, Which It means amount profit clean as much 50% from tax Whichpaid (Agusti, 2014). From the results of this research, the ROA significance value was obtained based on the sig t test obtained as big as 0,000 (Sig 0,000 < α0.05) And -t count > -t table (-3.796> -1.67) withso Ho accepted and H a rejected. the conclusion: there is a negative influence and significant profitability to planning tax. It means the more tall profitability Which generated company so possibility company do planning tax will the more big, so that from profit Which The resulting company should be able to do more tax planning effective in order to get greater profits after deducting taxes income. The results of this research are in line with research conducted by (Zenitha, 2020); (Budianti & Curry, 2018) And (Agusti, 2014) state that profitability have an influence on planning tax

CONCLUSION

The research results can be seen from statistical tests using regression tests hypothesis, and determination tests which have been described in the previous chapter, then can withdrawn conclusion as following Return On Assets own influence negative significant impact on tax planning for pharmaceutical companies registered in BEI. The greater the value of return on assets produced by the company shows ability company produce profit, with amount profit Which Keep going increase naturally will influence company For do planningtax which is more effective.

SUGGESTION

Based on conclusion on so suggestions Which can given onstudy next between other: Company should do planning tax Which more effective by utilizing the profits generated for operational activities and social. research furthermore expected For use period study Which longer so that it is hoped that more accurate results can be obtained And can be generalized. It is hoped that further research can add independent variables join in influence tax planning. Study furthermore expected For use sample Which moreLots with characteristics Which more diverse from various sectors so thatthe result even better. As for limitation problem in study This that is limit ratioprofitability with only use returns on assets And variable planning tax by using effective tax ratio.

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