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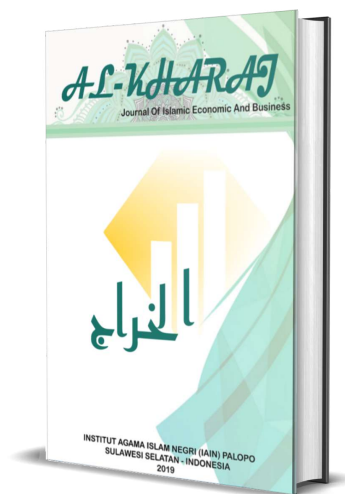
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Articles

The Determinants of Transfer Pricing: Tax, Intercompany Loan, Royalty, and Employee Benefits

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DOI: <https://doi.org/10.24256/kharaj.v8i2.10813>**Keywords:** Tax, Intercompany Loan, Royalty, Employee Benefits, Transfer Pricing.

ABSTRACT

Purpose: This study aims to analyze the effect of tax, intercompany loan, royalty, and employee benefits on transfer pricing, both partially and simultaneously. **Methods:** This study uses a quantitative approach with a survey method. Primary data were collected through questionnaires distributed to 100 professionals working at Public Accounting Firms in the Jabodetabek area. The respondents were selected using purposive sampling, with criteria including a work background in accounting, auditing, or taxation and an understanding of affiliated transactions and transfer pricing. The research instrument was measured using a 1–5 Likert scale. Data were analyzed using IBM SPSS Statistics through validity testing, reliability testing, classical assumption testing, multiple linear regression analysis, t-test, F-test, and coefficient of determination. **Results:** The results show that tax and employee benefits have no significant effect on transfer pricing. Meanwhile, intercompany loan and royalty have a positive and significant effect on transfer pricing, with royalty being the most dominant factor. Simultaneously, all variables significantly affect transfer pricing, with an R Square value of 0.7378. **Implications:** These findings imply that companies should give greater attention to intercompany loan and royalty transactions when preparing transfer pricing documentation, particularly in testing transaction fairness and economic substance

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The Determinants of Transfer Pricing: Tax, Intercompany Loan, Royalty, and Employee Benefits

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Abstract

Keywords:

Tax, Intercompany Loan, Royalty, Employee Benefits, Transfer Pricing.

Purpose: This study aims to analyze the effect of tax, intercompany loan, royalty, and employee benefits on transfer pricing, both partially and simultaneously. **Methods:** This study used a quantitative survey approach. Primary data were collected through questionnaires distributed to 100 professionals working at Public Accounting Firms in the Jabodetabek area. Respondents were selected using purposive sampling, with criteria including a background in accounting, auditing, or taxation and an understanding of affiliated transactions and transfer pricing. Data were measured using a 1–5 Likert scale and analyzed using IBM SPSS Statistics through validity, reliability, classical assumption, multiple linear regression, t-test, F-test, and coefficient of determination. **Results:** The findings show that tax and employee benefits have no significant effect on transfer pricing. Meanwhile, intercompany loan and royalty have a positive and significant effect, with royalty being the most dominant factor. **Implications:** Companies should pay greater attention to royalty and intercompany loan transactions in transfer pricing documentation.

INTRODUCTION

In the era of economic globalization, affiliated transactions have become an important part of the operational activities of corporate groups. Companies with special relationships often carry out various internal transactions, such as transactions involving goods, services, financing, the use of intangible assets, and the provision of compensation or benefits to employees (Dong & Doukas, 2025; Zambon, 2017). These transactions are essentially normal business practices as long as they are conducted based on the arm's length principle and ordinary business practices (Roslan & Rahayuningsih, 2026; Yusuf & Roslan, 2024). However, in tax practice, affiliated transactions often receive attention because they have the potential to be used as a means of profit shifting through transfer pricing mechanisms (Rathke et al., 2021).

Transfer pricing has become an important issue because it is directly related to the determination of prices or transaction values between parties that have a special relationship (Cooper et al., 2017; Mahmudi & Mahmudi, 2022). If the transaction price does not reflect a fair market price as applied by independent parties, the taxable income reported by the company may not reflect its actual economic condition. This situation may create a risk of reduced state revenue, especially when affiliated transactions are used to shift profits to other entities with lower tax burdens (Awasthi & Engelschalk, 2018).

In Indonesia, attention to transfer pricing has increased along with the strengthening of tax regulations on transactions influenced by special relationships. Minister of Finance Regulation Number 172 of 2023 has become one of the important foundations for the application of the

arm's length principle and ordinary business practices, transfer pricing documentation, and the testing of affiliated transactions (Firmansyah & Adrinata, 2025; Gutsche, 2022). In addition, Circular Letter SE-50/PJ/2013 also provides audit guidelines for taxpayers that have special relationships. Therefore, transfer pricing issues are not only related to price determination, but also involve compliance, proof of economic substance, documentation, and transaction fairness (Akbar et al., 2026; Tambunan, 2020).

The tax variable is important in transfer pricing research because tax is often one of the main considerations for companies in formulating affiliated transaction policies. Tax burdens can influence company decisions in determining prices, costs, and profit allocation among entities within the same business group (Feller & Schanz, 2017). In this context, tax can become a driving factor for transfer pricing practices when companies attempt to manage their tax burden aggressively. However, tax can also function as a controlling factor because companies face the risk of fiscal corrections, sanctions, penalties, and disputes if affiliated transactions do not comply with the arm's length principle (Triyono et al., 2024).

In addition to tax, the variables of intercompany loans, royalties, and employee benefits also play an important role in explaining transfer pricing. Intercompany loans reflect financing transactions between companies within the same group that need to be tested in terms of economic need, the reasonableness of interest rates, repayment capacity, and loan substance. Royalties relate to payments for the use of intangible assets, such as trademarks, patents, technology, or know-how, and therefore require proof of the existence of economic benefits and the reasonableness of the payment amount (Moro-Visconti, 2022). Meanwhile, employee benefits relate to the provision of benefits to employees that may affect the company's cost structure. These four variables are relevant because they fall within the scope of affiliated transactions that require testing based on the arm's length principle and ordinary business practices.

Research on transfer pricing has been conducted by positioning tax as a primary factor influencing company decisions in carrying out affiliated transactions (Kalra & Afzal, 2023; Mahmudi & Mahmudi, 2022). In addition to tax, several previous studies have also used other variables such as foreign ownership, tunneling incentives, bonus mechanisms, company size, and profitability. However, most of these studies still discuss transfer pricing in general as a tax avoidance or profit-shifting strategy. Studies that specifically connect transfer pricing with the characteristics of affiliated transactions such as intercompany loans, royalties, and employee benefits still need to be developed, especially in the context of the latest regulations in Indonesia (Rathke et al., 2021). From the perspective of the theoretical gap, transfer pricing research is generally explained through agency theory and the concept of tax avoidance. These approaches are important, but they do not fully describe the complexity of transfer pricing in tax audit practice. In practice, transfer pricing is not only related to tax avoidance motives, but also to proof of economic substance, transaction benefits, price fairness, and ordinary business practices (Sebele-Mpofu et al., 2021). Therefore, this study seeks to fill the theoretical gap by positioning transfer pricing as a phenomenon that is influenced not only by tax burdens, but also by certain forms of affiliated transactions that require fairness testing based on the provisions of PMK 172/2023 and SE-50/PJ/2013.

The mechanism for addressing the research gap in this study is carried out by developing a research model that links tax, intercompany loans, royalties, and employee benefits to transfer pricing. Tax is used to explain the extent to which taxation aspects become a consideration in determining the prices of affiliated transactions (Ponomarev et al., 2017). Intercompany loans are

used to examine the role of financing transactions between affiliated parties in shaping transfer pricing policies, especially because affiliated loans can raise issues related to the reasonableness of interest, the substance of debt, and the relationship between lenders and borrowers.

Royalties are included in the research model because payments for intangible assets are often a key concern in affiliated transactions (Moro-Visconti, 2022; Trequattrini et al., 2022). Royalty payments require proof regarding the existence of intangible assets, the economic benefits received, and the reasonableness of the payment amount (Garbarino, 2018). Employee benefits are used to examine how employee benefit costs may relate to the cost structure in affiliated transactions. By including these four variables, this study offers a more specific approach to explaining transfer pricing, as it does not only emphasize tax factors, but also forms of affiliated transactions that are often a practical concern in the application of the arm's length principle and ordinary business practices.

This study is conducted in the context of companies or taxpayers that have special relationships and conduct affiliated transactions. Special relationships may create the potential for unfair pricing because the transacting parties are not fully independent. Therefore, transactions between related parties must be tested based on the arm's length principle and ordinary business practices so that the transaction value used can reflect conditions comparable to those of independent transactions. The context of this study is relevant because affiliated transactions such as intercompany loans, royalty payments, and employee benefits require adequate documentation and proof. In tax practice, these transactions often require testing of economic substance, the benefits received, the basis for price determination, and the completeness of supporting documents. By referring to PMK 172/2023 and SE-50/PJ/2013, this study is directed at understanding how the variables of tax, intercompany loans, royalties, and employee benefits can explain transfer pricing practices in companies that have special relationships.

This study aims to analyze the effect of tax, intercompany loans, royalties, and employee benefits on transfer pricing. Specifically, this study seeks to examine the relationship between taxation aspects and the characteristics of affiliated transactions and transfer pricing policies in companies that have related-party relationships. This study is conducted on professionals working at Public Accounting Firms (KAP) in the Greater Jakarta area, namely Jakarta, Bogor, Depok, Tangerang, and Bekasi. The selection of this region is based on the high concentration of multinational companies, consulting firms, and business activities that are exposed to affiliated transactions. Therefore, this study is expected to provide a more comprehensive understanding of the factors related to transfer pricing practices based on Indonesia's tax regulatory framework, particularly in the context of Minister of Finance Regulation No. 172 of 2023. The contribution of this study consists of both theoretical and practical contributions. Theoretically, this study expands the discussion on transfer pricing by incorporating more specific affiliated transaction variables, namely intercompany loans, royalties, and employee benefits, in addition to tax variables. Practically, this study is expected to provide benefits for company management in formulating affiliated transaction policies that comply with the arm's length principle. In addition, this study may also serve as a reference for tax authorities, investors, creditors, shareholders, Public Accounting Firm professionals, and future researchers in understanding the importance of controlling affiliated transactions to minimize tax risks and improve the quality of corporate governance..

METHODS

This study is a quantitative study using a survey approach. A quantitative method is used because this study aims to examine the relationships and effects among variables based on numerical data obtained from respondents' answers (Cony & Roslan, 2025). The independent variables in this study are Tax, Intercompany Loan, Royalty, and Employee Benefits, while the

dependent variable is Transfer Pricing. The data used in this study are primary data, namely data obtained directly from respondents through the distribution of questionnaires. The questionnaire was developed based on the indicators of each research variable and measured using a 1–5 Likert scale. The respondents in this study are professionals working at Public Accounting Firms in the Jabodetabek area. The sample used in this study consists of 100 respondents, in accordance with the established research design. The sampling technique used in this study is purposive sampling, namely a sampling technique based on specific criteria. The respondent criteria include working at a Public Accounting Firm in the Jabodetabek area, having a work background in accounting, auditing, or taxation, and having an understanding of affiliated transactions and transfer pricing. The collected data were then analyzed using IBM SPSS Statistics. SPSS was used to facilitate data processing and statistical testing. The stages of data analysis in this study include validity testing, reliability testing, classical assumption testing, multiple linear regression analysis, t-test, F-test, and coefficient of determination. Hypothesis testing is conducted using the t-test to examine the partial effect of each independent variable, while the F-test is used to examine the simultaneous effect of the independent variables on the dependent variable. The coefficient of determination is used to determine how much the independent variables are able to explain changes in the Transfer Pricing variable.

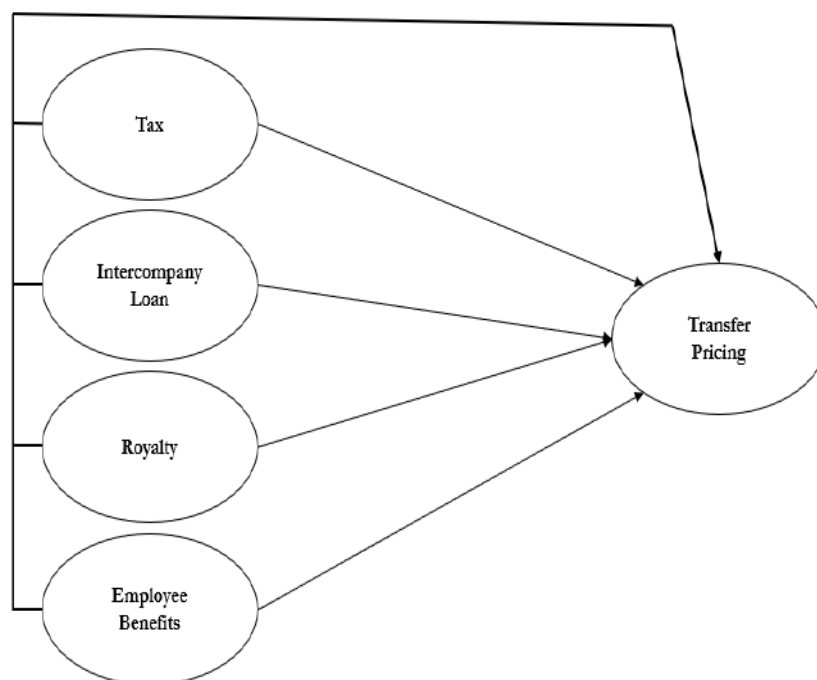


Figure. Conceptual Framework

RESULTS AND DISCUSSION

Results

Demographic Profile of Respondents

Table 1. Demographic Profile of Respondents

Characteristic	Category	Frequency	Percentage (%)
Gender	Male	60	60

	Female	40	40
		100	100
Age Group	< 25 years	18	18
	25–30 years	22	22
	31–40 years	29	29
	41–50 years	16	16
	> 50 years	15	15
		100	100
Length of Employment	1–5 years	52	52
	6–10 years	9	9
	11–15 years	17	17
	16–20 years	16	16
	21–25 years	6	6
		100	100

The respondents' characteristics in this study are used to provide a general overview of the profile of respondents involved in the study on the effect of tax, intercompany loan, royalty, and employee benefits on transfer pricing. Based on gender, the respondents were dominated by males, totaling 60 people or 60%, while female respondents totaled 40 people or 40%. Based on age group, most respondents were in the 31–40-year age range, totaling 29 people or 29%, followed by those aged 25–30 years with 22 people or 22%, those under 25 years old with 18 people or 18%, those aged 41–50 years with 16 people or 16%, and those over 50 years old with 15 people or 15%. Meanwhile, based on length of employment, the majority of respondents had worked for 1–5 years, totaling 52 people or 52%, followed by those with 11–15 years of work experience totaling 17 people or 17%, 16–20 years totaling 16 people or 16%, 6–10 years totaling 9 people or 9%, and 21–25 years totaling 6 people or 6%. This composition shows that the respondents in this study were dominated by individuals of productive age, most of whom had early to mid-level work experience. This condition is relevant to the research context because respondents' understanding of tax, affiliated transactions, intercompany loan, royalty, employee benefits, and transfer pricing is strongly influenced by their work experience and involvement in financial, accounting, taxation, or corporate transaction management activities. Thus, the respondents' characteristics are considered sufficient to support their assessments of the variables examined in this study.

Table 2. Variable Descriptions

Variable	N	Min	Max	Mean	Std. Dev.
Tax	100	7	25	19.31	43.547
Intercompany Loan	100	12	20	16.36	28.693
Royalty	100	12	20	16.80	25.937
Employee Benefits	100	12	20	16.86	25.066
Transfer Pricing	100	15	25	21.41	28.466

Based on the descriptive results of the research variables, all variables had a total of 100 respondents. The tax variable had a minimum value of 7, a maximum value of 25, a mean value of 19.31, and a standard deviation of 4.3547. This mean value indicates that respondents' perceptions of tax aspects in relation to transfer pricing were in a relatively high category. However, the relatively

higher standard deviation compared to the other variables indicates that respondents' answers to the tax variable were more varied. This means that respondents had relatively diverse assessments of the role of tax as a factor that may encourage transfer pricing practices. The intercompany loan variable had a minimum value of 12, a maximum value of 20, a mean value of 16.36, and a standard deviation of 2.8693. This indicates that intercompany loan was perceived by respondents as relatively high as one of the affiliated transactions related to transfer pricing. Furthermore, the royalty variable had a minimum value of 12, a maximum value of 20, a mean value of 16.80, and a standard deviation of 2.5937. This mean value indicates that royalty was also perceived as high as a relevant factor in transfer pricing, particularly because it relates to the use of intangible assets and payments to related parties.

The employee benefits variable had a minimum value of 12, a maximum value of 20, a mean value of 16.86, and a standard deviation of 2.5066. This mean value was the highest among the independent variables, indicating that employee benefits were perceived as a fairly strong component of affiliated transactions, particularly in the context of intra-group services. Meanwhile, the transfer pricing variable had a minimum value of 15, a maximum value of 25, a mean value of 21.41, and a standard deviation of 2.8466. This mean value indicates that the level of transfer pricing in this study was in a high category. Overall, these descriptive results show that respondents tended to give relatively high assessments of tax, intercompany loan, royalty, employee benefits, and transfer pricing. Therefore, all variables are considered relevant for further analysis in testing the research hypotheses.

Table 3. Results of Simultaneous Test and Coefficient of Determination

Statistic	Value	Description
F-statistic	668.135	Greater than the F-table value $\alpha = 0.05$
F-table	24.675	
Sig.	0.000	Significant
R Square	0.7378	Model contribution of 73.78%
Adjusted R Square	0.7267	Adjusted R ²

Based on the Table of Simultaneous Test Results and Coefficient of Determination, the F-statistic is greater than the F-table value, with a significance value of 0.000. This indicates that the regression model used in this study is simultaneously significant. Thus, tax, intercompany loan, royalty, and employee benefits collectively affect transfer pricing. In other words, the four independent variables collectively play a role in explaining changes or variations in transfer pricing among the research respondents. This result shows that transfer pricing cannot be explained by only one separate factor, but is also influenced by a combination of several aspects related to affiliated transactions. Tax may relate to the motivation to improve tax burden efficiency, intercompany loan relates to intercompany financing transactions, royalty relates to payments for the use of intangible assets, while employee benefits relate to the charging of intra-group service costs. When these four variables are tested together, the results show that the research model has a strong ability to explain transfer pricing practices.

The R Square value of 0.7378 indicates that tax, intercompany loan, royalty, and employee benefits are able to explain 73.78% of transfer pricing. Meanwhile, the remaining percentage is explained by other variables outside this research model, such as tunneling incentive, bonus mechanisms, leverage, profitability, foreign ownership, company size, and corporate governance. The Adjusted R Square value of 0.7267 indicates that, after adjustment for the number of independent variables in the model, the model's ability to explain transfer pricing remains in the strong category.

Therefore, this research model is considered appropriate for explaining the effect of the independent variables on transfer pricing.

Table 4. Results of t-Test and Regression Coefficients

Variable	Coefficient (b)	Std. Error	t-statistic	p-value
Constant (a)	5.786	1.092	5.296	0.000
Tax → Transfer Pricing	-0.069	0.039	-1.800	0.075
Intercompany Loan → Transfer Pricing	0.322	0.081	3.996	0.000
Royalty → Transfer Pricing	0.742	0.108	6.873	0.000
Employee Benefits → Transfer Pricing	-0.046	0.112	-0.406	0.686

Based on the hypothesis testing results, the constant value is 5.786, with a t-statistic of 5.296 and a p-value of 0.000. This indicates that the constant in the regression model is statistically significant because the p-value is less than 0.05. This means that when the variables of tax, intercompany loan, royalty, and employee benefits remain constant or do not change, transfer pricing still has a baseline value of 5.786. Thus, this research model shows that transfer pricing is not only explained by the independent variables tested, but also has an initial value that may be influenced by other factors outside the research model. However, the main focus of this hypothesis testing is to examine the effect of each independent variable on transfer pricing.

The results of the first hypothesis test show that tax has a regression coefficient of -0.069, with a t-statistic of -1.800 and a p-value of 0.075. Since the p-value is greater than 0.05, tax does not have a significant effect on transfer pricing. The negative coefficient indicates that an increase in tax tends to be followed by a decrease in transfer pricing, but this relationship is not statistically strong enough to be declared significant. Therefore, the first hypothesis, which states that tax has a positive effect on transfer pricing, is not accepted. This result indicates that, in the context of this study, tax has not become the main factor encouraging companies to engage in transfer pricing. This condition may indicate that transfer pricing practices are not always driven by tax burden considerations, but may also be influenced by other affiliated transaction factors, group structure, operational needs, or internal company policies.

The results of the second hypothesis test show that intercompany loan has a positive and significant effect on transfer pricing. This can be seen from the regression coefficient of 0.322, with a t-statistic of 3.996 and a p-value of 0.000. The p-value, which is less than 0.05, indicates that intercompany loan has a significant effect on transfer pricing. The positive coefficient indicates that the higher or larger the intercompany loan transactions, the higher the tendency toward transfer pricing. Therefore, the second hypothesis is accepted. This finding shows that loans between companies with special relationships are one of the important affiliated transactions in transfer pricing, particularly because they relate to interest charges, loan terms, credit risk, and the fairness of financial transactions between entities within the same business group. Therefore, intercompany loans need to be supported by adequate documentation to comply with the arm's length principle and ordinary business practices.

The results of the third hypothesis test show that royalty has a positive and significant effect on transfer pricing. The regression coefficient of 0.742, with a t-statistic of 6.873 and a p-value of 0.000, indicates that royalty is the variable with the strongest effect on transfer pricing compared to the other variables in this research model. The positive coefficient means that the higher the royalty transactions, the higher the tendency toward transfer pricing. Therefore, the third hypothesis is accepted. This finding indicates that royalty payments for the use of intangible

assets, such as trademarks, licenses, patents, technology, know-how, or other intellectual property rights, are highly relevant affiliated transactions in transfer pricing analysis. This may occur because royalty transactions are often difficult to assess for fairness, especially in determining economic benefits, the basis for setting rates, and comparisons with comparable independent transactions.

The results of the fourth hypothesis test show that employee benefits have a regression coefficient of -0.046, with a t-statistic of -0.406 and a p-value of 0.686. Since the p-value is greater than 0.05, employee benefits do not have a significant effect on transfer pricing. The negative coefficient indicates that an increase in employee benefits tends to decrease transfer pricing, but this relationship is very weak and not statistically significant. Therefore, the fourth hypothesis, which states that employee benefits have a positive effect on transfer pricing, is not accepted. This result shows that, in this study, employee benefits have not become a strong factor in explaining transfer pricing. Overall, the hypothesis testing results show that only intercompany loan and royalty are proven to have a positive and significant effect on transfer pricing, while tax and employee benefits do not have a significant effect. This finding confirms that affiliated transactions related to financing and intangible assets are more dominant in explaining transfer pricing than tax factors and employee benefit costs.

DISCUSSION

The simultaneous results of this study show that tax, intercompany loan, royalty, and employee benefits collectively have a significant effect on transfer pricing. This finding indicates that transfer pricing practices cannot be explained by only one specific factor, but are the result of a combination of various aspects related to affiliated transactions (Klassen et al., 2017). Tax may serve as a context that encourages tax burden efficiency, intercompany loan relates to interest charges and financing transactions between entities, royalty relates to payments for the use of intangible assets, while employee benefits relate to the charging of intra-group service costs. Although tax and employee benefits do not have a significant partial effect, their presence still contributes to shaping the transfer pricing model when tested together with intercompany loan and royalty (Elumilade et al., 2022). This result reinforces the view that transfer pricing is a complex practice influenced by various forms of special relationship transactions. Therefore, in the context of PMK 172/2023 and SE-50/PJ/2013, companies need to ensure that all affiliated transactions, whether related to tax, loans, royalties, or employee service costs, are supported by the arm's length principle, economic substance, adequate documentation, and a justifiable basis for cost allocation.

The results show that tax does not have a significant effect on transfer pricing. This finding indicates that, in the context of this study, tax has not become the main factor encouraging companies to engage in transfer pricing (Kalra & Afzal, 2023). Although tax is theoretically often viewed as one of the motivations for companies in arranging related-party transactions, the results of this study show that tax considerations are not always the dominant reason behind transfer pricing practices. Therefore, the hypothesis stating that tax has a positive effect on transfer pricing is not accepted. This finding indicates that transfer pricing decisions are not determined only by the amount of tax burden, but may also be influenced by more specific characteristics of affiliated transactions, such as intra-group financing, royalty payments, ownership structure, corporate control mechanisms, or internal group policies. In practice, companies with special relationship transactions do not necessarily use transfer pricing solely for tax efficiency purposes. Transfer pricing may also arise due to business needs, operational arrangements, the division of functions between entities, or transaction management strategies within a corporate group. This result is in

line with Klassen et al. (2017), who found that tax partially does not affect transfer pricing. This strengthens the view that the relationship between tax and transfer pricing has not been fully consistent across previous studies. Although several studies, such as Devita and Solikhah (2021) show that tax may be a factor encouraging transfer pricing, the results of this study support the view that tax is not the only main determinant. Thus, in the context of PMK 172/2023 and SE-50/PJ/2013, testing the fairness of affiliated transactions remains important, but the motivation behind transfer pricing needs to be viewed more broadly, not only from the aspect of tax burden.

The results show that intercompany loan has a positive and significant effect on transfer pricing. This finding confirms that loan transactions between companies with special relationships are one of the important factors encouraging the implementation of transfer pricing (Mahmudi & Mahmudi, 2022). In intercompany loan transactions, companies need to determine the interest rate, loan term, currency, collateral, credit risk, and the debtor's repayment capacity. These elements make intercompany loan an affiliated transaction with relatively high transfer pricing risk because it can affect interest expense, interest income, taxable income, and profit distribution between entities within the same business group (Kalra & Afzal, 2023; Mahmudi & Mahmudi, 2022). This finding strengthens the argument that intercompany loans are not only viewed as financing transactions, but also as transactions that must be tested for fairness based on the arm's length principle. When a company receives a loan from an affiliated party, the interest expense arising from the transaction may affect the company's profit. Therefore, the larger or more complex the intercompany loan transaction, the greater the need for the company to apply an appropriate transfer pricing policy. This is in line with the OECD (2020), which emphasizes that affiliated financial transactions, including intra-group loans, must be analyzed by considering loan characteristics, credit risk, market conditions, the existence of collateral, and the economic substance of the transaction.

The results of this study also support previous studies that place financing and debt aspects as factors related to transfer pricing decisions. Tarmidi et al. (2023) explain that debt covenant is relevant in explaining transfer pricing decisions because it relates to the company's funding structure and contractual pressure. Although debt covenant differs from intercompany loan, both are conceptually related because they involve debt, financing, and the potential for earnings management through affiliated transactions. Thus, the results of this study reinforce that intercompany loan is one of the transactions that needs attention in transfer pricing documentation, especially in the context of PMK 172/2023, which emphasizes the application of the Arm's Length Principle and Ordinary Business Practices.

The results show that royalty has a positive and significant effect on transfer pricing. This finding confirms that royalty payments to affiliated parties are among the most relevant transactions in transfer pricing practices. Royalty relates to payments for the use of intangible assets, such as trademarks, patents, technology, licenses, know-how, trade secrets, or other intellectual property rights (Garbarino, 2018). The characteristics of intangible assets, which are difficult to value directly, make royalty transactions one of the sensitive areas in transfer pricing. This finding shows that the larger or more complex the royalty transactions, the higher the need for companies to apply adequate transfer pricing policies. This is because royalty payments can affect the recognition of expenses by the paying entity and income by the receiving entity. If royalty rates are not determined fairly, the transaction may potentially be used to arrange profit distribution between companies within the same group. Therefore, royalty transactions must be supported by clear license agreements, evidence of the use of intangible assets, economic benefits for the payer,

the basis for determining rates, and appropriate comparability analysis. Juranek et al. (2018) who show that royalty payments to affiliated parties may lead to transfer pricing disputes if they are not supported by adequate evidence of benefits and fairness.

The results show that employee benefits do not have a significant effect on transfer pricing. This finding indicates that, in the context of this study, employee benefits have not become a strong enough factor in explaining transfer pricing practices (Sebele-Mpofu et al., 2021). Although conceptually employee benefits can be part of intra-group service costs, the results of this study indicate that the charging of employee costs, allowances, training, or other employee benefits does not necessarily directly encourage the implementation of transfer pricing. Therefore, the hypothesis stating that employee benefits have a positive effect on transfer pricing is not accepted. This finding can be understood because employee benefits in intra-group service transactions depend heavily on evidence of benefits, service substance, separation of employee activities, and cost allocation methods (Nofita & Nuryanah, 2022). Not all employee costs can be directly charged to affiliated entities. These costs can only be associated with transfer pricing if services are actually provided, economic benefits are received by the affiliated party, and the cost allocation basis is rational. Therefore, employee benefits may not yet be a dominant factor in transfer pricing if companies have not clearly allocated employee costs as part of intra-group service transactions (Simamora & Hermawan, 2017). Emphasize that intra-group service transactions must be tested based on the existence of services, service benefits, charging methods, and cost fairness. This means that although employee benefits are not proven to have a significant effect in this study, the variable remains important from the perspective of transfer pricing compliance.

CONCLUSION

Based on the results of the study, it can be concluded that tax and employee benefits do not have a significant effect on transfer pricing, while intercompany loan and royalty have a positive and significant effect on transfer pricing. This finding shows that transfer pricing practices in this study are more strongly influenced by the characteristics of affiliated transactions related to financing and intangible assets than by tax factors or employee benefit costs. Intercompany loan is relevant because it relates to interest expense, loan terms, and the fairness of financial transactions between entities within the same business group. Meanwhile, royalty is an important factor because it relates to payments for the use of intangible assets, which require proof of economic benefits, the basis for determining rates, and fairness analysis. Thus, this study strengthens the understanding that transfer pricing is not only influenced by tax motivation, but also by more specific forms of affiliated transactions.

The implication of this study is that companies need to pay greater attention to intercompany loan and royalty transactions when preparing transfer pricing documentation, especially in the context of implementing PMK 172/2023 and SE-50/PJ/2013. The novelty of this study lies in testing tax, intercompany loan, royalty, and employee benefits together against transfer pricing, thereby providing a more specific perspective on high-risk affiliated transactions. Future research is recommended to add other variables such as tunneling incentive, bonus mechanisms, leverage, profitability, foreign ownership, company size, tax avoidance, or good corporate governance. In addition, future studies may expand the research object to industrial sectors with high levels of affiliated transactions or use a qualitative approach to explore more deeply the practices of determining intercompany loan interest rates, royalty rates, and proving the benefits of employee benefits in intra-group service transactions.

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