

ABSTRACT

Tax is one of the sources of state revenue that is used to finance government and development needs that take place continuously. Tax is a compulsory contribution to the state owed by an individual or a compelling body based on the law, by not getting direct compensation and used for the state's needs for the prosperity of the people. Taxes from the side of the entrepreneur or taxpayer are one of the factors that reduce income. This has led to efforts to minimize taxes called tax avoidance.

This study aims to analyze and examine the influence of factors that influence tax avoidance, among others, executive character, proportion of independent commissioners and capital intensity at coal sub-sector mining companies listed on the Indonesia Stock Exchange (BEI) year 2012-2016. The data used in this study were obtained from financial report data.

The population in this study are coal sub-sector mining companies listed on the Indonesia Stock Exchange (BEI) year 2012-2016. The sampling techniques use purposive sampling and obtained 6 manufacturing companies basic coal mining with the period of observation for 5 (five) years so we can get 30 units of samples in this research. Data analysis methods in this research is a panel data regression analysis using software Eviews 9.

Based on the result of this research, showed that the executive character and proportion of independent commissioner board, and capital intensity where all variables can influence tax avoidance as 38.4236 % and the rest of 61.5764% influenced by other factors outside this research's variables. The results of the study partially the executive character does not affect tax avoidance, the proportion of independent commissioners does not affect tax avoidance and capital intensity affects the negative toward tax avoidance.

Based on the results of the research that has been done, the author wants to provide suggestions that companies avoid tax avoidance activities because they can reduce state revenues. The ability of independent variables in explaining tax avoidance is 38.4236% while 61.5764% is explained by other independent variables outside of this study, so it is expected that further research can add other independent variables.

Keyword : *Tax Avoidance, Executive Character, Size of Board Independent Commissioner, Capital Intensity.*