ABSTRACT

Tax is one of the contributions that must be paid by the taxpayer. The company is one of the taxpayers who must carry out their obligations in carrying out payment of tax payments. But from the company side tax is a burden that will reduce the company's net profit so that the company will look for ways to reduce the tax burden, one of its actions through tax avoidance.

The purpose of this study is to be able to determine the simultaneous and partial effects of Return On Assets, Fiscal Loss Compensation and Capital Intensity on Tax Avoidance in mining sector companies listed on the Indonesia Stock Exchange (BEI) in 2013-2017.

The population in this study is the mining sector listed on the Indonesia Stock Exchange (IDX) in 2013-2017. The sampling technique used was purposive sampling and obtained the number of samples used in this study were 65 samples consisting of 13 companies with a period of 5 years. Data analysis method uses panel data regression analysis using Eviews 9.0 software by performing several stages of testing.

The results of this study indicate that return on assets, compensation for fiscal losses and capital intensity simultaneously influence tax avoidance. Return on assets and capital intensity partially has a significant negative effect on tax avoidance, while compensation for fiscal losses partially does not significantly influence tax avoidance.

The results of this study are expected to be used by companies to pay attention to the company's net income and can plan tax payments so that the profits obtained by the company are maximized. As well as companies can manage property assets that are wisely owned. Then the company is expected to be able to reduce tax avoidance actions.

Keywords : Tax Avoidance, Effective Tax Rate, Return On Assets, Compensation Tax Loss, Capital Intensity