ABSTRACT

Tax is a contribution that must be paid by taxpayers. The company is one of the taxpayers who must carry out their obligations in carrying out payment of tax payments. But in terms of the tax company is an expense that will reduce the company's net profit so the company will find ways to reduce the tax burden, one of the actions is through tax avoidance.

The purpose of this study was to determine the simultaneous and partial influence of Executive Risk Preference, Capital Intensity and Deffered Tax Expense on Tax Avoidance in Various Industry sector companies listed on the Indonesia Stock Exchange (IDX) in 2014-2018.

The population in this study is the Miscellaneous Industry sector which was listed on the Indonesia Stock Exchange (IDX) in 2014-2018. The sampling technique used was purposive sampling and obtained the number of samples used in this study were 80 samples consisting of 16 companies with a period of 5 years. The method of data analysis uses panel data regression analysis using Eviews 9.0 software by conducting several testing stages.

The results of this study indicate that executive risk preferences, capital intensity and deffered tax expense simultaneously influence the tax avoidance. Capital intensity partially has no significant effect on tax avoidance, while executive risk preferences and deffered tax expense partially have a significant effect on tax avoidance.

The results of this study are expected to be used by companies to pay attention to the company's net profit and can do tax payment planning so that the maximum profit obtained by the company. And the company can manage its fixed assets wisely. Then the company is expected to be able to reduce tax avoidance measures.

Keywords : *Tax Avoidance, Effective Tax Rate, Executive Risk Preference, Capital Intensity and Deffered Tax Expense*