

ABSTRACT

The tax is a mandatory contribution to the state that is coercive for every citizen. The company is one of the taxpayers who must carry out their obligations to pay taxes. following the implementation of the self-assessment system in Indonesia, companies get the opportunity to calculate the amount of tax owed so that companies look for ways to minimize the tax burden. One of the efforts made by companies to minimize the tax burden is through tax avoidance measures. This study aims to analyze the effect of executive character, executive gender diversity, and executive incentives on tax avoidance with profitability, size, and leverage control variables. The population of the study is the mining sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2013-2018. The sampling technique used is purpose sampling to obtain 48 sample units consisting of 8 companies with a period of 5 years. The method used is the panel data regression analysis method.

The results of this study indicate that the executive character, executive gender diversity, and executive incentives simultaneously influence tax avoidance. Partially, executive gender diversity influences negatively toward tax avoidance, while the executive character and executive incentives do not affect tax avoidance.

Keywords: *Executive Character, Executive Gender Diversity, Executive Incentives, Tax Avoidance*