ABSTRACT

Taxes are mandatory contributions to the state by individuals or entities of a coercive nature. The company is one of the taxpayers who must carry out their obligations in making tax payments. However, from the company's side, taxes are a burden that will reduce net profit so that companies will look for ways to reduce the tax burden, one of which is through tax avoidance.

This study aims to test and obtain empirical evidence on the effect of capital intensity, company age, and company size on tax avoidance in mining sector companies.

The population of this study is mining sector companies listed on the Indonesia Stock Exchange for the 2016-2021 period. The sampling technique used was purposive sampling and 66 samples were obtained in this study. It consists of 13 companies with a period of 6 years. The data analysis method uses panel data regression analysis. Tax Avoidance in this study was measured using the Effective Tax Rate (ETR) value.

The results of this study show that Intensitas Modal, Age of Company and Ukuran Perusahaan simultaneously affect Tax Avoidance. Capital Intensity and Company Size have a significant positive effect on Tax Avoidance, while Umur Perusahaan has no effect on Tax Avoidance.

Keywords : capital intensity, firm size, firm age, and tax avoidance