

ABSTRACT

Tax avoidance is an action to carry out legal tax avoidance practices by taking advantage of loopholes (grey areas) in tax regulations. The purpose of this study is to analyze the effect of leverage, capital intensity, and financial distress on tax avoidance case studies on mining sector companies listed on the Indonesia Stock Exchange in 2017-2021.

The data in this study was obtained from the company's annual report. The population of this study is mining companies listed on the IDX. The technique used in this study used purposive sampling and obtained 12 companies and the research period during 2017-2021. The analysis method used in this study used regression analysis of panel data processed using Eviews 12 and SPSS software.

The test results using the panel data regression method obtained results if the leverage variable did not affect tax avoidance, the capital intensity variable did not affect tax avoidance, and financial distress had an effect on tax avoidance. The results of this study are expected to increase knowledge about the value of tax avoidance and are expected to be a consideration for companies in carrying out tax avoidance practices.

Keywords: Tax Avoidance, Leverage, Capital Intensity, Financial Distress