

ABSTRACT

Tax avoidance is an act or attempt by taxpayer in order to minimize tax payments in legal ways by utilizing the loopholes of tax regulations. However, tax avoidance is harm the goverment because the goverment can not optimize the tax revenues.

The purpose of this research is to determine the influence of executive character, profitability, and firm size to tax avoidance in mining companies listed in the Indonesian Stock Exchange on 2012-2016 period either simultaneously or partially. The population used in this research is all mining companies listed in the Indonesian Stock Exchange on 2012-2016 period. The sampling technique used in this research is purpose sampling so that the number of samples obtained is 29 companies. The data analysis method in this research used panel data regression.

The results of this research showed that the executive character, profitabilty, and firm size have simultaneously effect to tax avoidance. Partially profitability have effect with positive direction to tax avoidance, while executive character and firm size have no eefect to tax avoidance.

Key Words: *Tax Avoidance, Executive Character, Profitability, and Firm Size*