ABSTRACT

Taxes are mandatory contributions to the state by approved individuals or entities. The company is one of the taxpayers who must be required to pay taxes. However, from the tax side the company will reduce net income and will find ways to reduce the tax, one of which is through tax avoidance.

The purpose of this study was to determine the simultaneous and partial influence of Leverage, Capital Intensity and Deferred Tax Expense on Tax Avoidance in the automotive subsector companies listed on the Indonesia Stock Exchange (BEI) in 2012-2018.

The population in this study is the automotive subsector company listed on the Indonesia Stock Exchange (IDX) in 2012-2018. The sampling technique used was purposive sampling and obtained 35 samples used in this study. Consists of 5 companies with a period of 7 years. The method of data analysis uses panel data regression analysis using Eviews 10 software by conducting several stages of testing.

The results of this study indicate that Leverage, Capital Intensity and Deferred Tax Expense simultaneously influence tax avoidance. Capital Intensity partially has a significant effect on the positive direction of the Effective Tax Rate (ETR) or negatively on tax avoidance, while Leverage and Deferred Tax Expense partially has no significant effect on tax avoidance.

Keywords :Tax Avoidance, Effective Tax Rate, Leverage, Capital Intensity, Deferred Tax Expense