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Tax revenue is the biggest source of funds for the government. As a source of state finance, the government is always increasing tax revenue. On the other hand, companies often to reduce their tax expenses by utilizing gray areas in existing taxation regulations or so called tax avoidance.

This study was conducted to analyze the effect of the executive risk preference, capital intensity, and transfer pricing on tax avoidance of mining companies on the Indonesia Stock Exchange in 2017-2019 both simultaneously and in part.

This study consisted of 42 samples of the mining sector listed on the Indonesia Stock Exchange in the 2017-2019 period. The samples are obtained by purposive sampling. Descriptive statistical analysis and panel data regression using Eviews 10 are used as the research methodology.

The result of this study indicates that executive risk preferences, capital intensity, and transfer pricing simultaneously influence the tax avoidance. Executive risk preference and capital intensity has a significant effect on tax avoidance, while transfer pricing was not a significant on tax avoidance.

It is recommended for further researchers to re-examine a few variable has not significant by adding years and periods of research. For companies the result of this study, especially at management of used policies related to tax avoidance. For government the result of this study are expected to be further investigated whether companies indicated doing tax avoidance are included tax evasion or tax planning.

Keywords:Tax Avoidance, executive risk preference, capital intensity, transfer pricing.