

## **ABSTRACT**

*This study aims to determine empirical evidence related to the factors that influence tax avoidance which uses institutional ownership, managerial ownership, independent commissioners and audit committees as independent variables. Mining companies listed on the Indonesia Stock Exchange for the 2018-2020 period are the objects of this research with a total sample of 45 samples from 15 companies. Data collection techniques from [www.idx.co.id](http://www.idx.co.id). The analytical method used is descriptive statistical testing and panel data regression analysis using eviews 10 software.*

*This study obtained the results that simultaneously institutional ownership, managerial ownership, independent commissioners and audit committees have an effect on tax avoidance. Partially obtained the results that institutional ownership managerial ownership, independent commissioners has effect on tax avoidance, and audit committees have no influence on tax avoidance.*

**Keywords:** *Institutional Ownership, Managerial Ownership, Independent Commissioner, Audit Committee, Tax Avoidance*