

ABSTRACT

Tax Avoidance is an effort by taxpayers to avoid tax legally and safely because it does not conflict with tax provisions and laws. Tax is a mandatory and coercive state levy that will be used by the state indirectly for the prosperity of the people. Taxes are also the main source of funding for the state, the government always strives to increase tax revenue, but companies often make efforts to reduce the tax burden by means of tax avoidance or called tax avoidance.

The purpose of this study was to analyze the effect of sales growth, fixed asset intensity and leverage on tax avoidance in mining sector companies on the Indonesia Stock Exchange in 2017-2020 simultaneously and partially. The population in this study are mining sector companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2020 period.

The sampling technique used is purposive sampling and the final results obtained are 72 samples used in this study consisting of 18 companies with a period of 4 years. The data analysis model in this study uses panel data regression with the Random Effect Model (REM) method using the Eviews 12 program.

The results of this study prove that sales growth, fixed asset intensity and leverage have a simultaneous effect on tax avoidance. While partially sales growth and fixed asset intensity have a negative effect on tax avoidance, but leverage has no effect on tax avoidance.

Keywords : *Tax Avoidance, Sales Growth, Fixed Asset Intensity, Leverage*