

ABSTRACT

The company is a legal entity that conducts business and is formed based on an agreement in the form of ownership or shares and has met certain requirements. In carrying out its activities, the company is required to comply with applicable regulations according to the country where it's located, one of which is a regulation regarding taxation. Tax is a forced contribution imposed on taxpayers without a direct reward with the aim of meeting the needs of a country. However, in practice, many companies try to minimize their tax burden through various strategies, one of them is tax avoidance so that this can slow national development.

This study aims to determine the simultaneous effect of sales growth, inventory intensity, and debt level on tax avoidance in pharmaceutical sub-sector companies listed in Indonesia Stock Exchange 2018-2023 periods. And to determine the partial effect of sales growth, inventory intensity, and debt level on tax avoidance in pharmaceutical sub-sector companies listed in Indonesia Stock Exchange 2018-2023 periods.

This study uses quantitative methods with secondary data types. The sample used consisted of 8 pharmaceutical sub-sector companies with a total of 48 observations obtained using purposive sampling techniques. Then the data was analyzed descriptively statistically and analyzed by data panel regression through the Eviews13 application.

The results showed that simultaneously sales growth, inventory intensity, and debt level influenced tax avoidance. The results of partial influence show that sales growth has a negative effect on tax avoidance. While for inventory intensity, and debt level partially has no effect on tax avoidance.

This research is expected to provide education and insight into the factors that influence tax avoidance and become theoretical reference material and suggestion for further research.

Keywords: *Sales Growth, Inventory Intensity, Debt Level, and Tax Avoidance*