

## **ABSTRAK**

Penelitian ini bertujuan untuk menemukan bukti empiris pengaruh profitabilitas, *leverage*, ukuran perusahaan dan likuiditas terhadap *tax avoidance* pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia periode tahun 2019-2021. Jumlah perusahaan yang menjadi sampel penelitian ini sebanyak 48 perusahaan. Pengambilan sampel dilakukan dengan teknik *purposive sampling*. Metode penelitian yang digunakan adalah analisis regresi linear berganda dengan menggunakan *software IBM SPSS Statistics 26* untuk menguji variabel profitabilitas, *leverage*, ukuran perusahaan, dan likuiditas terhadap *tax avoidance*. Hasil penelitian ini menunjukkan secara parsial variabel profitabilitas, *leverage*, dan likuiditas berpengaruh signifikan terhadap *tax avoidance*. Sedangkan variabel ukuran perusahaan tidak berpengaruh terhadap *tax avoidance*. Secara simultan variabel profitabilitas, *leverage*, ukuran perusahaan, dan likuiditas berpengaruh terhadap *tax avoidance*.

**Kata kunci:** *Tax Avoidance*, Profitabilitas, *Leverage*, Ukuran Perusahaan, Likuiditas

## **ABSTRACT**

This study aims to find empirical evidence of the effect of profitability, leverage, company size and liquidity on tax avoidance in mining sector companies listed on the Indonesia Stock Exchange for the 2019-2021 period. The number of companies that became the sample of this study were 48 companies. Sampling was done by purposive sampling technique. The research method used is multiple linear regression analysis using IBM SPSS Statistics 26 software to test the variables of profitability, leverage, firm size, and liquidity on tax avoidance. The results of this study show that partially the variables of profitability, leverage, and liquidity have a significant effect on tax avoidance. Meanwhile, the firm size variable has no effect on tax avoidance. Simultaneously the variables of profitability, leverage, firm size, and liquidity have an effect on tax avoidance.

**Keywords: Tax Avoidance, Profitability, Leverage, Company Size, Liquidity**