

ABSTRACT

Tax avoidance is a tax saving actions that still in the realm of tax law (lawful fashion). Profitability, family ownership, corporate governance, and executive characters are used as independent variable were estimated impact on tax avoidance and used cash effective tax rate (CETR) as a proxy. This research was conducted on manufacturing firms in Indonesia Stock Exchange (IDX) 2012-1014. This research used multiple linier regression analyze techniques. The result in this study indicated that corporate governance that use independent commissioner board and audit committee as proxy have positive effects on tax avoidance. Profitability, family ownership, and executive characters have no effect on tax avoidance.

Keywords: tax avoidance, profitability, corporate governance, family ownership, executive characters