***ABSTRACT***

*This research aims to investigate empirically the effect of the audit committee, the auditor's reputation, profitability, and the characteristics of the executives against tax evasion in the food and beverage companies listed in Indonesia Stock Exchange 2010-2014.*

*The audit committee is measured by the number of audit committee, auditor reputation is measured based on the companies audited by the Big Four accounting firm, profitability measured by ROA, risk is measured by the company's EBIT divided by total assets, and tax evasion is measured by cash ETR.*

*The results of this research are not affected from the amount of tax evasion audit committee, auditor reputation significant effect on tax evasion, significantly influence the profitability of tax evasion, and executive characteristics significantly influence tax evasion*

***Keywords: Audit Committee, the auditor's reputation, profitability, Executive Characteristics, Tax Avoidance.***