

ABSTRACT

This research aims to determine empirically the influence of Profitability, Leverage, and Capital Intensity on Tax Avoidance in Coal Subsector Energy Companies Listed on the Indonesia Stock Exchange (BEI) in 2019-2023. In this case Profitability Leverage and Capital Intensity are independent variables while Tax Avoidance is the dependent variable.

The method used in this research is descriptive and verification methods. This research uses secondary data obtained from the website www.idx.co.id and related company websites. The sampling technique used in this research was a purposive sampling technique which resulted in 13 company samples. The analysis technique used in this research is descriptive analysis and verification analysis which consists of classical assumption test, hypothesis (t test), simple logistic regression analysis, partial correlation analysis, and partial coefficient of determination. The results of this research show that Profitability has a positive effect on Tax Avoidance by 51.4%, Leverage has a significant negative effect on Tax Avoidance by 71.7% and Capital Intensity has a 60.5 % effect on Tax Avoidance

Keyword: *Profitability, Leverage, Capital Intensity and Tax Avoidance*