ABSTRAK

Penelitian ini bertujuan mengetahui pengaruh *financial distress, capital Intencity* dan *leverage terhadap tax avoidance* pada perusahaan manufaktur yang terdaftar di BEI tahun 2020-2022. Metode penelitian yang digunakan adalah deskriptif kuantitatif dengan variabel penelitian *financial distress, capital intencity*, *leverage* dan *tax avoidance*. Data yang digunakan dalam penelitian adalah data sekunder yang berupa laporan keuangan tahunana perusahaan manufaktur yang terdaftar di BEI tahun 2020-2022 melalui website Bursa Efek Indonesia (www.idx.co.id). Data penelitian diolah menggunakan *microsoft excel* dan analisi data menggunakan *software* SPSS. Populasi penelitian berjumlah 237 perusahaan manufaktur dengan 72 sampel terpilih yang diperoleh dengan teknik *purposive sampling*. Analisis data dilakukan dengan analisis statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, uji koefisien determinasi (R^2), dan uji t. *Financial distress* di ukur menggunakan *Springate S-score*, *capital intencity* menggunakan rasio *capital intencity*, dan *leverage* menggunakan *debt to equity ratio* (DER). Berdasarkan hasil penelitian, menunjukkan bahwa *financial distress*, *capital intencity* dan *leverage* berpengaruh signifikan terhadap *tax avoidance*.

Kata kunci: *tax avoidance*, *financial distress*, *capital intencity*, *leverage*
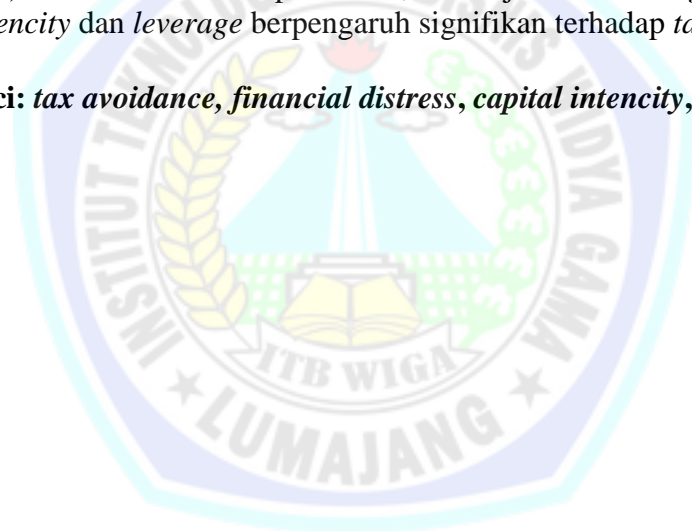
ABSTRACT

This study aims to determine the effect of financial distress, capital intensity and leverage on tax avoidance in manufacturing companies listed on the IDX in 2020-2022. The research method used is descriptive quantitative with the research variables financial distress, capital intencity, leverage and tax avoidance. The data used in the study are secondary data in the form of annual financial reports of manufacturing companies listed on the IDX in 2020-2022 through the Indonesia Stock Exchange website (www.idx.co.id). The research data was processed using Microsoft Excel and data analysis using SPSS software. The research population amounted to 237 manufacturing companies with 72 selected samples obtained by purposive sampling technique. Data analysis was carried out by descriptive statistical analysis, classical assumption test, multiple linear regression analysis, coefficient of determination (R2) test, and t test. Financial distress is measured using Springate S-score, capital intencity using capital intencity ratio, and leverage using debt to equity ratio (DER). Based on the results of the study, it shows that financial distress, capital intencity and leverage have a significant effect on tax avoidance.

***Keyword**: tax avoidance, financial distress, capital intencity, leverage*