

ABSTRACT

This research aims to examine the effect of pyramid ownership structure on tax avoidance in Indonesia. The independent variable in this research is the pyramid ownership structure and the dependent variable in the research is tax avoidance.

The population of this research are companies listed on the main board of the Indonesia Stock Exchange (BEI) in the 2020-2022 period. This research used 112 companies as research objects selected through a purposive sampling method.

Hypothesis testing applies regression analysis methods and the results of this research show that pyramid ownership structures have a negative relationship with tax avoidance in Indonesia.

Key words: pyramid ownership structure, tax avoidance, agency theory.