

ABSTRACT

This study has aim to examined the effect of soundness banking Risk Profile-based, Good Corporate Governance, Earnings and Capital (RGEC) towards corporate tax avoidance behaviour. The dependent variable in this study is tax avoidance. The independent variable of this research is the credit risk, market risk, and liquidity risk for aspects Risk Profile; Good Corporate Governnce; Earnings and Capital. This research using a three - years long range of time, from 2012 to 2014. This research used purposive sampling as a method of sample selection. There are 64 sample companies listed on the Stock Exchange was chosen because it meets the predefined criteria. In this research, multiple regression is used to testing the hypothesis. The results of this research indicate that the soundness banking can be used to measure the impact of corporate tax avoidance behavior.

Keywords: *Tax Avoidance, Risk Profile, Good Corporate Governnce, Earnings, Capital.*